

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EUREKA REHABILITATION AND WELLNESS CENTER  
EUREKA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS: 1386621357 AND  
1801193768**

**FISCAL PERIOD  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011**

**Audits Section—Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Stan Van Arsdale  
Auditor: Claudia Arrieta**



TOBY DOUGLAS  
DIRECTOR

State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

Date: June 11, 2013

Jerry Vaculin, Administrator  
Eureka Rehabilitation and Wellness Center  
2353 Twenty-Third St.  
Eureka, CA 95501

EUREKA REHABILITATION AND WELLNESS CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI'S) 1386621357 AND 1801193768  
FISCAL PERIOD APRIL 1, 2011 THROUGH OCTOBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,331, which resulted from Medi-Cal overpayments and credit balances

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

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The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility No.:  
206121033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,187,098	\$ 78.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 350,774	\$ 23.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 485,309	\$ 32.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 372,166	\$ 24.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,958	\$ 0.86
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,219	\$ 1.40
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 26,785	\$ 1.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 156,515	\$ 10.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 426,443	\$ 28.17
11	Cost of Routine Service/Audited Total Costs	\$ 3,030,670	\$ 3,039,266	\$ 200.74
12	Total Patient Days (Adj )	15,140	15,140	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.18	\$ 200.74	
14	Overpayments (Adj 5,6)	\$ 0	\$ (1,331)	
15	Medi-Cal Days (Adj 2,3)	10,856	10,845	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
EUREKA REHABILITATION AND WELLNESS CENTER

**Fiscal Period:**  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

**Provider NPI:**  
1386621357

**OSHPD Facility No.:**  
206121033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
EUREKA REHABILITATION AND WELLNESS CENTER

**Fiscal Period:**  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

**Provider NPI:**  
1386621357

**OSHPD Facility No.:**  
206121033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 24,166	\$ 24,166		
160	Activities	34,701		\$ 34,701	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	187,526	0	0	187,526
081	Respiratory Therapy	6,312	0	0	6,312
082	Occupational Therapy	144,115	0	0	144,115
083	Speech Pathology	26,513	0	0	26,513
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,128,231	24,166	34,701	1,187,098 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,551,564</b>	<b>\$ 24,166</b>	<b>\$ 34,701</b>	<b>\$ 1,551,564</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 22,154	\$ 22,154										
010	Housekeeping	65,041	431	\$ 65,472									
060	Laundry and Linen	16,178	511	1,542	\$ 18,231								
065	Dietary	134,053	1,243	3,745	0	\$ 139,041							
155	Social Services	N/A	177	534	0	0	\$ 711						
160	Activities	N/A	281	847	0	0	0	\$ 1,128					
165	Administration	N/A	1,974	5,949	0	0	0	0		\$ 7,923	\$ 7,923		
166	Medical Records	34,802	364	1,097	0	0	0	0		36,262		\$ 36,262	
170	Inservice Education - Nursing	101,327	797	2,403	0	0	0	0	\$ 104,527				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,462	4,408	0	0	0	0	0	5,870	225	1,028	\$ 7,123
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		343	1,032	0	0	0	0	0	1,375	541	2,474	4,389
081	Respiratory Therapy		96	288	0	0	0	0	0	384	26	119	530
082	Occupational Therapy		343	1,032	0	0	0	0	0	1,375	423	1,935	3,733
083	Speech Pathology		269	812	0	0	0	0	0	1,081	97	445	1,623
085	Pharmacy		319	961	0	0	0	0	0	1,280	255	1,168	2,703
090	Laboratory		0	0	0	0	0	0	0	0	7	32	39
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	32	145	176
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		13,008	39,205	18,231	139,041	711	1,128	104,527	315,852	6,262	28,660	350,774 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		177	534	0	0	0	0	0	711	22	102	836
145	Other Nonreimbursable		359	1,082	0	0	0	0	0	1,441	34	154	1,629
	<b>TOTAL</b>	<b>\$ 373,555</b>	<b>\$ 22,154</b>	<b>\$ 65,472</b>	<b>\$ 18,231</b>	<b>\$ 139,041</b>	<b>\$ 711</b>	<b>\$ 1,128</b>	<b>\$ 104,527</b>	<b>\$ 329,370</b>	<b>\$ 7,923</b>	<b>\$ 36,262</b>	<b>\$ 373,555</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 187,580	\$ 187,580										
010	Housekeeping	8,926	3,651	\$ 12,577									
060	Laundry and Linen	35,269	4,331	296	\$ 39,896								
065	Dietary	99,258	10,522	719	0	\$ 110,499							
155	Social Services	126	1,500	103	0	0	\$ 1,729						
160	Activities	2,237	2,380	163	0	0	0	\$ 4,780					
165	Administration	N/A	16,713	1,143	0	0	0	0		\$ 17,855	\$ 17,855		
166	Medical Records	8,837	3,080	211	0	0	0	0		12,128		\$ 12,128	
170	Inservice Education - Nursing	9,364	6,751	462	0	0	0	0	\$ 16,577				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	32,245	12,382	847	0	0	0	0	0	45,474	506	344	\$ 46,324
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,900	198	0	0	0	0	0	3,099	1,218	827	5,144
081	Respiratory Therapy	0	810	55	0	0	0	0	0	866	59	40	964
082	Occupational Therapy	0	2,900	198	0	0	0	0	0	3,099	953	647	4,699
083	Speech Pathology	0	2,280	156	0	0	0	0	0	2,436	219	149	2,804
085	Pharmacy	83,083	2,700	185	0	0	0	0	0	85,968	575	391	86,934
090	Laboratory	2,552	0	0	0	0	0	0	0	2,552	16	11	2,578
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,660	0	0	0	0	0	0	0	11,660	71	48	11,780
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	170,462	110,138	7,531	39,896	110,499	1,729	4,780	16,577	461,611	14,112	9,586	485,309 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,106	1,500	103	0	0	0	0	0	3,709	50	34	3,793
145	Other Nonreimbursable	0	3,040	208	0	0	0	0	0	3,248	76	52	3,376
	<b>TOTAL</b>	<b>\$ 653,705</b>	<b>\$ 187,580</b>	<b>\$ 12,577</b>	<b>\$ 39,896</b>	<b>\$ 110,499</b>	<b>\$ 1,729</b>	<b>\$ 4,780</b>	<b>\$ 16,577</b>	<b>\$ 623,721</b>	<b>\$ 17,855</b>	<b>\$ 12,128</b>	<b>\$ 653,705</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 452,531	97%							
	Property Tax (line 40)	15,756	3%	\$ 468,287						
005	Plant Operations and Maintenance			39,631	\$ 39,631					
010	Housekeeping			8,342	771	\$ 9,114				
060	Laundry and Linen			9,896	915	215	\$ 11,026			
065	Dietary			24,044	2,223	521	0	\$ 26,788		
155	Social Services			3,428	317	74	0	0	\$ 3,820	
160	Activities			5,440	503	118	0	0	0	\$ 6,060
165	Administration			38,192	3,531	828	0	0	0	0
166	Medical Records			7,040	651	153	0	0	0	0
170	Inservice Education - Nursing			15,427	1,426	335	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			28,295	2,616	614	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,628	613	144	0	0	0	0
081	Respiratory Therapy			1,851	171	40	0	0	0	0
082	Occupational Therapy			6,628	613	144	0	0	0	0
083	Speech Pathology			5,211	482	113	0	0	0	0
085	Pharmacy			6,171	571	134	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			251,685	23,270	5,457	11,026	26,788	3,820	6,060
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,428	317	74	0	0	0	0
145	Other Nonreimbursable			6,948	642	151	0	0	0	0
	<b>TOTAL</b>	<b>\$ 468,287</b>	<b>100%</b>	<b>\$ 468,287</b>	<b>\$ 39,631</b>	<b>\$ 9,114</b>	<b>\$ 11,026</b>	<b>\$ 26,788</b>	<b>\$ 3,820</b>	<b>\$ 6,060</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 452,531	97%							
	Property Tax (line 40)	15,756	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 42,551	\$ 42,551				
166	Medical Records				7,843		\$ 7,843			
170	Inservice Education - Nursing			\$ 17,188						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	31,525	1,207	222	\$ 32,954	\$ 31,845	\$ 1,109
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,385	2,903	535	10,823	10,458	364
081	Respiratory Therapy			0	2,063	140	26	2,229	2,154	75
082	Occupational Therapy			0	7,385	2,271	419	10,074	9,735	339
083	Speech Pathology			0	5,806	522	96	6,424	6,208	216
085	Pharmacy			0	6,875	1,370	253	8,498	8,212	286
090	Laboratory			0	0	37	7	44	43	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	170	31	201	194	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			17,188	345,295	33,630	6,199	385,124	372,166	12,958
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,820	120	22	3,962	3,828	133
145	Other Nonreimbursable			0	7,741	181	33	7,955	7,688	268
	<b>TOTAL</b>	\$ 468,287	100%	\$ 17,188	\$ 417,893	\$ 42,551	\$ 7,843	\$ 468,287	\$ 452,531	\$ 15,756

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 10,585												
055	Interest - Other	31,030												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	497,942												
	Total Costs Allocable as Administration	539,557	68%											
167	CDPH Licensing Fees	26,847	3%											
168	Professional Liability Insurance	33,890	4%											
169	Quality Assurance Fees	198,031	25%											
174	Caregiver Training	0	0%											
	Total	798,325	100%						\$ 798,325					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 5,870	\$ 45,474	\$ 31,525	\$ 82,868	22,636	\$ 15,299	\$ 761	\$ 961	\$ 5,615	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			187,526	1,375	3,099	7,385	199,384	54,464	36,810	1,832	2,312	13,510	0
081	Respiratory Therapy			6,312	384	866	2,063	9,624	2,629	1,777	88	112	652	0
082	Occupational Therapy			144,115	1,375	3,099	7,385	155,973	42,606	28,796	1,433	1,809	10,569	0
083	Speech Pathology			26,513	1,081	2,436	5,806	35,836	9,789	6,616	329	416	2,428	0
085	Pharmacy			0	1,280	85,968	6,875	94,124	25,711	17,377	865	1,091	6,378	0
090	Laboratory			0	0	2,552	0	2,552	697	471	23	30	173	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,660	0	11,660	3,185	2,153	107	135	790	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,187,098	315,852	461,611	345,295	2,309,856	630,962	426,443	21,219	26,785	156,515	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	711	3,709	3,820	8,240	2,251	1,521	76	96	558	0
145	Other Nonreimbursable			0	1,441	3,248	7,741	12,431	3,396	2,295	114	144	842	0
	<b>SUBTOTAL</b>	\$ 798,325		\$ 1,551,564	\$ 329,370	\$ 623,721	\$ 417,893	\$ 2,922,548	\$ 798,325					
	Total Administrative Costs							\$ 798,325		\$ 539,557	\$ 26,847	\$ 33,890	\$ 198,031	\$ -
	Unit Cost Multiplier							0.27316057						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 44,185	\$ 29,984	\$ 50,394	\$ 124,563							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,845,436						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,734									
010	Housekeeping	365	365								
060	Laundry and Linen	433	433	433							
065	Dietary	1,052	1,052	1,052							
155	Social Services	150	150	150							
160	Activities	238	238	238							
165	Administration	1,671	1,671	1,671							
166	Medical Records	308	308	308							
170	Inservice Education - Nursing	675	675	675							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	1,238	1,238	1,238						82,868	82,868
077	Specialized Support Surfaces									0	0
080	Physical Therapy	290	290	290						199,384	199,384
081	Respiratory Therapy	81	81	81						9,624	9,624
082	Occupational Therapy	290	290	290						155,973	155,973
083	Speech Pathology	228	228	228						35,836	35,836
085	Pharmacy	270	270	270						94,124	94,124
090	Laboratory									2,552	2,552
095	Home Health Services									0	0
100	Other Ancillary Services									11,660	11,660
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,012	11,012	11,012	150,560	45,168	1,298,693	1,298,693	1,298,693	2,309,856	2,309,856
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						8,240	8,240
145	Other Nonreimbursable	304	304	304						12,431	12,431
	<b>TOTAL STATISTICS</b>	<b>20,489</b>	<b>18,755</b>	<b>18,390</b>	<b>150,560</b>	<b>45,168</b>	<b>1,298,693</b>	<b>1,298,693</b>	<b>1,298,693</b>	<b>2,922,548</b>	<b>2,922,548</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 24,166 0.018607939	\$ 34,701 0.026719941			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 22,154 1.18123167	\$ 65,472 3.56020389	\$ 18,231 0.12108822	\$ 139,041 3.07830744	\$ 711 0.00054764	\$ 1,128 0.00086892	\$ 104,527 0.08048667	\$ 7,923 0.00271097	\$ 36,262 0.01240779
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 187,580 10.00159957	\$ 12,577 0.68388167	\$ 39,896 0.26498282	\$ 110,499 2.44640290	\$ 1,729 0.00133120	\$ 4,780 0.00368074	\$ 16,577 0.01276414	\$ 17,855 0.00610954	\$ 12,128 0.00414985
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 468,287 22.85553224	\$ 39,631 2.11311612	\$ 9,114 0.49557132	\$ 11,026 0.07323331	\$ 26,788 0.59308269	\$ 3,820 0.00294114	\$ 6,060 0.00466660	\$ 17,188 0.01323511	\$ 42,551 0.01455946	\$ 7,843 0.00268361

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 18,357	\$ 0	\$ 18,357	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,797	0	3,797	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	187,580	0	187,580	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 209,734	\$ 0	\$ 209,734	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,407	\$ 0	\$ 53,407	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,634	0	11,634	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	8,926	0	8,926	(Sch 4)
010		Housekeeping - Total	6300	\$ 73,967	\$ 0	\$ 73,967	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	115	0	115	(Sch 5)
025		Depreciation: Equipment	7140	1,966	0	1,966	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	450,450	0	450,450	(Sch 5)
040		Property Taxes	7300	15,756	0	15,756	(Sch 5)
045		Property Insurance	7400	10,585	0	10,585	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 31,030	\$ 0	\$ 31,030	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 793,603	\$ 0	\$ 793,603	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 13,309	\$ 0	\$ 13,309	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,869	0	2,869	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,269	0	35,269	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,447	\$ 0	\$ 51,447	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 110,058	\$ 0	\$ 110,058	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,995	0	23,995	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	99,258	0	99,258	(Sch 4)
065		Dietary - Total	6500	\$ 233,311	\$ 0	\$ 233,311	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,245	0	32,245	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,245	\$ 0	\$ 32,245	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	187,526	0	187,526	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 187,526	\$ 0	\$ 187,526	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 5,688	\$ 0	\$ 5,688	(Sch 2)
081	.20-.39	Fringe Benefits	8220	624	0	624	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 6,312	\$ 0	\$ 6,312	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	144,115	0	144,115	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 144,115	\$ 0	\$ 144,115	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	26,513	0	26,513	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,513	\$ 0	\$ 26,513	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	83,083	0	83,083	(Sch 4)
085		Pharmacy - Total	8300	\$ 83,083	\$ 0	\$ 83,083	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	2,552	0	2,552	(Sch 4)
090		Laboratory - Total	8400	\$ 2,552	\$ 0	\$ 2,552	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,660	0	11,660	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,660	\$ 0	\$ 11,660	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 494,006	\$ 0	\$ 494,006	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 935,082	\$ 0	\$ 935,082	(Sch 2)
105	.20-.39	Fringe Benefits	6110	193,149	0	193,149	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	170,462	0	170,462	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,298,693	\$ 0	\$ 1,298,693	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,106	0	2,106 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,106	\$ 0	\$ 2,106
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,300,799	\$ 0	\$ 1,300,799
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 20,110	\$ 0	\$ 20,110 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,056	0	4,056 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	126	0	126 (Sch 4)
155		Social Services - Total	6600	\$ 24,292	\$ 0	\$ 24,292

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 28,617	\$ 0	\$ 28,617	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,084	0	6,084	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,237	0	2,237	(Sch 4)
160		Activities - Total	6700	\$ 36,938	\$ 0	\$ 36,938	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 162,527	\$ 0	\$ 162,527	(Sch 6)
165	.20-.39	Fringe Benefits	6900	102,986	0	102,986	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	232,429	0	232,429	(Sch 6)
165		Administration - Total	6900	\$ 497,942	\$ 0	\$ 497,942	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,368	\$ 0	\$ 28,368	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,434	0	6,434	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,837	0	8,837	(Sch 4)
166		Medical Records - Total	6900	\$ 43,639	\$ 0	\$ 43,639	
167		CDPH Licensing Fees	6900	\$ 26,847	\$ 0	\$ 26,847	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,890	\$ 0	\$ 33,890	(Sch 6)
169		Quality Assurance Fees	6900	\$ 198,031	\$ 0	\$ 198,031	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 86,218	\$ 0	\$ 86,218	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,109	0	15,109	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	9,364	0	9,364	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 110,691	\$ 0	\$ 110,691	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 972,270	\$ 0	\$ 972,270	
200		<b>Total</b>		\$ 3,845,436	\$ 0	\$ 3,845,436	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 92,610	
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\* For informational purposes only, this amount is included in various cost centers above.





Provider Name:  
EUREKA REHABILITATION AND WELLNESS CENTER

Provider NPI:  
1386621357

OSHPD Facility Number:  
206121033

Fiscal Period:  
APRIL 1, 2011 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period		Provider NPI		Adjustments
EUREKA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011		1386621357		6
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
1	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable (Square Feet)	0	304	304	
	10.7	175	1	7	N/A	N/A	Total - Square Fee	20,185	304	20,489	
	10.7	175	2	7	N/A	N/A	Total - Square Fee	18,451	304	18,755	
	10.7	175	3	7	N/A	N/A	Total - Square Fee	18,086	304	18,390	
To adjust square footage statistics to agree with the audited figures for year ending 12/31/09 in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments			
EUREKA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011		1386621357		6			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>														
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 01, 2011 through October 31, 2011 Payment Period: April 01, 2011 through November 30, 2012 Report Date: January 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	10,856	(10)	10,846 *				
3	4.1	5	2	1	15	N/A	Medi-Cal Days To eliminate overstated Medi-Cal patient days related to overpayments. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	* 10,846	(1)	10,845				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
EUREKA REHABILITATION AND WELLNESS CENTER							APRIL 1, 2011 THROUGH OCTOBER 31, 2011			1386621357		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
4	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304		\$0	\$92,610	\$92,610	
5	Not Reported			1	14	N/A	Overpayment To recover overpayments for overstated Medi-Cal patient days. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1		\$0	\$93	\$93 *	
6	Not Reported			1	14	N/A	Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	*	\$93	\$1,238	\$1,331	

\*Balance carried forward from prior/to subsequent adjustments