

**REPORT
ON THE
RATE SETTING AUDIT**

**ESKATON CARE CENTER GREENHAVEN
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1114922614**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Laura Langston**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 1, 2013

Alex Delgado
Reimbursement Manager
Eskaton Properties, Inc.
5105 Manzanita Avenue
Carmichael, CA 95608

ESKATON CARE CENTER GREENHAVEN
NATIONAL PROVIDER IDENTIFIER (NPI) 1114922614
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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, patient days, and use of share of cost 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 \$2,483, which resulted from Medi-Cal overpayments

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.

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 Rates 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

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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility No.:
206342212

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,965,797	\$ 118.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,138,590	\$ 22.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 934,933	\$ 18.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 559,629	\$ 11.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,163	\$ 0.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 37,542	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 260,697	\$ 5.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 553,502	\$ 11.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,485,040	\$ 29.61
11	Cost of Routine Service/Audited Total Costs	\$ 10,969,390.00	\$ 10,945,893	\$ 218.23
12	Total Patient Days (Adj)	50,157	50,157	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 218.70	\$ 218.23	
14	Overpayments (Adj 6)	\$ 0	\$ 2,483	
15	Medi-Cal Days (Adj 5)	29,772	29,354	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility No.:
206342212

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility No.:
206342212

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 80,354	\$ 80,354		
160	Activities	111,223		\$ 111,223	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	455,109	0	0	455,109
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	546,233	0	0	546,233
083	Speech Pathology	152,007	0	0	152,007
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
	ROUTINE SERVICES				
105	Skilled Nursing Care	5,774,220	80,354	111,223	5,965,797
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
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,119,146	\$ 80,354	\$ 111,223	\$ 7,119,146

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 107,603	\$ 107,603										
010	Housekeeping	298,204	935	\$ 299,139									
060	Laundry and Linen	102,139	1,466	4,110	\$ 107,715								
065	Dietary	423,715	11,210	31,438	0	\$ 466,363							
155	Social Services	N/A	283	793	0	0	\$ 1,076						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	13,016	36,503	0	0	0	0		\$ 49,520	\$ 49,520		
166	Medical Records	184,088	389	1,091	0	0	0	0		185,567		\$ 185,567	
170	Inservice Education - Nursing	88,003	0	0	0	0	0	0	\$ 88,003				
ANCILLARY SERVICES													
075	Patient Supplies		296	829	0	0	0	0	0	1,125	394	1,477	\$ 2,995
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,796	7,841	0	0	0	0	0	10,638	2,381	8,923	21,941
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		694	1,947	0	0	0	0	0	2,641	2,684	10,057	15,381
083	Speech Pathology		884	2,479	0	0	0	0	0	3,362	792	2,967	7,121
085	Pharmacy		135	379	0	0	0	0	0	514	2,059	7,714	10,287
090	Laboratory		0	0	0	0	0	0	0	0	620	2,325	2,945
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		180	505	0	0	0	0	0	685	355	1,331	2,371
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
ROUTINE SERVICES													
105	Skilled Nursing Care		74,856	209,927	107,715	466,363	1,076	0	88,003	947,940	40,159	150,491	1,138,590 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		463	1,298	0	0	0	0	0	1,761	76	284	2,121
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,203,752	\$ 107,603	\$ 299,139	\$ 107,715	\$ 466,363	\$ 1,076	\$ -	\$ 88,003	\$ 968,665	\$ 49,520	\$ 185,567	\$ 1,203,752

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 318,456	\$ 318,456										
010	Housekeeping	36,711	2,768	\$ 39,479									
060	Laundry and Linen	25,982	4,337	542	\$ 30,862								
065	Dietary	312,149	33,177	4,149	0	\$ 349,475							
155	Social Services	8,706	837	105	0	0	\$ 9,648						
160	Activities	7,825	0	0	0	0	0	\$ 7,825					
165	Administration	N/A	38,523	4,818	0	0	0	0		\$ 43,340	\$ 43,340		
166	Medical Records	4,876	1,151	144	0	0	0	0		6,171		\$ 6,171	
170	Inservice Education - Nursing	51	0	0	0	0	0	0	\$ 51				
ANCILLARY SERVICES													
075	Patient Supplies	77,773	875	109	0	0	0	0	0	78,758	345	49	\$ 79,151
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,836	8,275	1,035	0	0	0	0	0	11,146	2,084	297	13,527
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	492	2,055	257	0	0	0	0	0	2,803	2,349	334	5,487
083	Speech Pathology	528	2,616	327	0	0	0	0	0	3,471	693	99	4,262
085	Pharmacy	424,524	399	50	0	0	0	0	0	424,973	1,802	257	427,032
090	Laboratory	128,454	0	0	0	0	0	0	0	128,454	543	77	129,074
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	71,222	533	67	0	0	0	0	0	71,821	311	44	72,176
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
ROUTINE SERVICES													
105	Skilled Nursing Care	247,675	221,540	27,705	30,862	349,475	9,648	7,825	51	894,781	35,148	5,004	934,933 *
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 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	9,723	1,370	171	0	0	0	0	0	11,264	66	9	11,340
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,676,983	\$ 318,456	\$ 39,479	\$ 30,862	\$ 349,475	\$ 9,648	\$ 7,825	\$ 51	\$ 1,627,472	\$ 43,340	\$ 6,171	\$ 1,676,983

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 604,891	98%							
	Property Tax (line 40)	10,985	2%	\$ 615,876						
005	Plant Operations and Maintenance			7,846	\$ 7,846					
010	Housekeeping			5,285	68	\$ 5,353				
060	Laundry and Linen			8,281	107	74	\$ 8,462			
065	Dietary			63,346	817	563	0	\$ 64,726		
155	Social Services			1,598	21	14	0	0	\$ 1,633	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			73,552	949	653	0	0	0	0
166	Medical Records			2,197	28	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,671	22	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,800	204	140	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,923	51	35	0	0	0	0
083	Speech Pathology			4,994	64	44	0	0	0	0
085	Pharmacy			763	10	7	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			1,017	13	9	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
ROUTINE SERVICES										
105	Skilled Nursing Care			422,988	5,458	3,757	8,462	64,726	1,633	0
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,615	34	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 615,876	100%	\$ 615,876	\$ 7,846	\$ 5,353	\$ 8,462	\$ 64,726	\$ 1,633	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 604,891	98%							
	Property Tax (line 40)	10,985	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 75,154	\$ 75,154				
166	Medical Records				2,245		\$ 2,245			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,707	598	18	\$ 2,323	\$ 2,282	\$ 41
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	16,144	3,614	108	19,866	19,512	354
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,008	4,073	122	8,203	8,056	146
083	Speech Pathology			0	5,103	1,202	36	6,341	6,227	113
085	Pharmacy			0	779	3,124	93	3,997	3,926	71
090	Laboratory			0	0	941	28	970	952	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,039	539	16	1,594	1,566	28
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
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	507,023	60,948	1,821	569,792	559,629	10,163
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,672	115	3	2,791	2,741	50
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 615,876	100%	\$ -	\$ 538,476	\$ 75,154	\$ 2,245	\$ 615,876	\$ 604,891	\$ 10,985

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 19,974												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,811,205												
	Total Costs Allocable as Administration	1,831,179	64%											
167	CDPH Licensing Fees	46,293	2%											
168	Professional Liability Insurance	321,461	11%											
169	Quality Assurance Fees	682,514	24%											
174	Caregiver Training	0	0%											
	Total	2,881,447	100%						\$ 2,881,447					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,125	\$ 78,758	\$ 1,707	\$ 81,590	22,928	\$ 14,571	\$ 368	\$ 2,558	\$ 5,431	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			455,109	10,638	11,146	16,144	493,037	138,550	88,050	2,226	15,457	32,818	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			546,233	2,641	2,803	4,008	555,686	156,155	99,238	2,509	17,421	36,988	0
083	Speech Pathology			152,007	3,362	3,471	5,103	163,943	46,070	29,278	740	5,140	10,912	0
085	Pharmacy			0	514	424,973	779	426,266	119,787	76,125	1,924	13,364	28,373	0
090	Laboratory			0	0	128,454	0	128,454	36,097	22,940	580	4,027	8,550	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	685	71,821	1,039	73,545	20,667	13,134	332	2,306	4,895	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
	ROUTINE SERVICES													
105	Skilled Nursing Care			5,965,797	947,940	894,781	507,023	8,315,540	2,336,781	1,485,040	37,542	260,697	553,502	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*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,761	11,264	2,672	15,697	4,411	2,803	71	492	1,045	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,881,447		\$ 7,119,146	\$ 968,665	\$ 1,627,472	\$ 538,476	\$ 10,253,759	\$ 2,881,447					
	Total Administrative Costs							\$ 2,881,447		\$ 1,831,179	\$ 46,293	\$ 321,461	\$ 682,514	\$ -
	Unit Cost Multiplier							0.28101374						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 235,087	\$ 49,511	\$ 77,400	\$ 361,998						
	TOTAL FACILITY COSTS							\$ 13,497,204						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	432									
010	Housekeeping	291	291								
060	Laundry and Linen	456	456	456							
065	Dietary	3,488	3,488	3,488							
155	Social Services	88	88	88							
160	Activities										
165	Administration	4,050	4,050	4,050							
166	Medical Records	121	121	121							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	92	92	92						81,590	81,590
077	Specialized Support Surfaces									0	0
080	Physical Therapy	870	870	870						493,037	493,037
081	Respiratory Therapy									0	0
082	Occupational Therapy	216	216	216						555,686	555,686
083	Speech Pathology	275	275	275						163,943	163,943
085	Pharmacy	42	42	42						426,266	426,266
090	Laboratory									128,454	128,454
095	Home Health Services									0	0
100	Other Ancillary Services	56	56	56						73,545	73,545
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	23,291	23,291	23,291	174,129	149,253	6,021,895	6,021,895	6,021,895	8,315,540	8,315,540
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	144	144	144						15,697	15,697
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,912	33,480	33,189	174,129	149,253	6,021,895	6,021,895	6,021,895	10,253,759	10,253,759
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 80,354	\$ 111,223			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01334364	0.018469767			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 107,603	\$ 299,139	\$ 107,715	\$ 466,363	\$ 1,076	\$ -	\$ 88,003	\$ 49,520	\$ 185,567
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.21394863	9.01320495	0.61859071	3.12464950	0.00017868	0.00000000	0.01461384	0.00482945	0.01809751
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 318,456	\$ 39,479	\$ 30,862	\$ 349,475	\$ 9,648	\$ 7,825	\$ 51	\$ 43,340	\$ 6,171
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.51182796	1.18951888	0.17723535	2.34149597	0.00160211	0.00129943	0.00000847	0.00422679	0.00060182
	TOTAL CAPITAL COSTS - SCH. 5	\$ 615,876	\$ 7,846	\$ 5,353	\$ 8,462	\$ 64,726	\$ 1,633	\$ -	\$ -	\$ 75,154	\$ 2,245
	UNIT COST MULTIPLIER (CAPITAL COSTS)	18.16100495	0.23433555	0.16128971	0.04859514	0.43366315	0.00027117	0.00000000	0.00000000	0.00732944	0.00021898

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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	\$ 75,863	\$ 0	\$ 75,863	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,740	0	31,740	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	318,456	0	318,456	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 426,059	\$ 0	\$ 426,059	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 210,664	\$ 0	\$ 210,664	(Sch 3)
010	.20-.39	Fringe Benefits	6300	87,540	0	87,540	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,711	0	36,711	(Sch 4)
010		Housekeeping - Total	6300	\$ 334,915	\$ 0	\$ 334,915	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 250,719	\$ 0	\$ 250,719	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	134,127	0	134,127	(Sch 5)
025		Depreciation: Equipment	7140	110,974	0	110,974	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	23,712	0	23,712	(Sch 5)
035		Leases and Rentals	7200	13,341	0	13,341	(Sch 5)
040		Property Taxes	7300	19,189	(8,204)	10,985	(Sch 5)
045		Property Insurance	7400	19,974	0	19,974	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	72,018	0	72,018	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,405,028	\$ (8,204)	\$ 1,396,824	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 72,315	\$ 0	\$ 72,315	(Sch 3)
060	.20-.39	Fringe Benefits	6400	29,824	0	29,824	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,982	0	25,982	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 128,121	\$ 0	\$ 128,121	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 299,707	\$ 0	\$ 299,707	(Sch 3)
065	.20-.39	Fringe Benefits	6500	124,008	0	124,008	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	312,149	0	312,149	(Sch 4)
065		Dietary - Total	6500	\$ 735,864	\$ 0	\$ 735,864	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	77,773	0	77,773	(Sch 4)
075		Patient Supplies - Total	8100	\$ 77,773	\$ 0	\$ 77,773	
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:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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	\$ 322,227	\$ 0	\$ 322,227	(Sch 2)
080	.20-.39	Fringe Benefits	8200	116,583	0	116,583	(Sch 2)
080	.79	Agency Staff	8200	16,299	0	16,299	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,836	0	1,836	(Sch 4)
080		Physical Therapy - Total	8200	\$ 456,945	\$ 0	\$ 456,945	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(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	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 395,777	\$ 0	\$ 395,777	(Sch 2)
082	.20-.39	Fringe Benefits	8250	144,456	0	144,456	(Sch 2)
082	.79	Agency Staff	8250	6,000	0	6,000	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	492	0	492	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 546,725	\$ 0	\$ 546,725	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 108,443	\$ 0	\$ 108,443	(Sch 2)
083	.20-.39	Fringe Benefits	8280	39,564	0	39,564	(Sch 2)
083	.79	Agency Staff	8280	4,000	0	4,000	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	528	0	528	(Sch 4)
083		Speech Pathology - Total	8280	\$ 152,535	\$ 0	\$ 152,535	
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	424,524	0	424,524	(Sch 4)
085		Pharmacy - Total	8300	\$ 424,524	\$ 0	\$ 424,524	
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	128,454	0	128,454	(Sch 4)
090		Laboratory - Total	8400	\$ 128,454	\$ 0	\$ 128,454	
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	71,222	0	71,222	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 71,222	\$ 0	\$ 71,222	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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		\$ 1,858,178	\$ 0	\$ 1,858,178	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,237,099	\$ 0	\$ 4,237,099	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,536,073	0	1,536,073	(Sch 2)
105	.49	Agency Staff	6110	1,048	0	1,048	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	247,675	0	247,675	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,021,895	\$ 0	\$ 6,021,895	
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:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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)
		Other Nonreimbursable				
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	9,723	0	9,723 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,723	\$ 0	\$ 9,723
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		Subtotal 105 - 145		\$ 6,031,618	\$ 0	\$ 6,031,618
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,904	\$ 0	\$ 58,904 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,450	0	21,450 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,706	0	8,706 (Sch 4)
155		Social Services - Total	6600	\$ 89,060	\$ 0	\$ 89,060

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER GREENHAVEN

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114922614

OSHPD Facility Number:
206342212

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	\$ 81,617	\$ 0	\$ 81,617	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,606	0	29,606	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,825	0	7,825	(Sch 4)
160		Activities - Total	6700	\$ 119,048	\$ 0	\$ 119,048	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 272,646	\$ 0	\$ 272,646	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,724	0	94,724	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,443,835	0	1,443,835	(Sch 6)
165		Administration - Total	6900	\$ 1,811,205	\$ 0	\$ 1,811,205	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 134,988	\$ 0	\$ 134,988	(Sch 3)
166	.20-.39	Fringe Benefits	6900	49,100	0	49,100	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,876	0	4,876	(Sch 4)
166		Medical Records - Total	6900	\$ 188,964	\$ 0	\$ 188,964	
167		CDPH Licensing Fees	6900	\$ 46,293	\$ 0	\$ 46,293	(Sch 6)
168		Professional Liability Insurance	6900	\$ 321,461	\$ 0	\$ 321,461	(Sch 6)
169		Quality Assurance Fees	6900	\$ 682,514	\$ 0	\$ 682,514	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,693	\$ 0	\$ 64,693	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,310	0	23,310	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	51	0	51	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,054	\$ 0	\$ 88,054	
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	
		Subtotal 155 - 174		\$ 3,346,599	\$ 0	\$ 3,346,599	
200		Total		\$ 13,505,408	\$ (8,204)	\$ 13,497,204	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
ESKATON CARE CENTER GREENHAVEN							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114922614		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					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
1	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with Provider's records. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	\$19,189	(\$8,204)	\$10,985	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ESKATON CARE CENTER GREENHAVEN							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114922614		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					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	432	432	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	291	291	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	456	456	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,488	3,488	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	92	92	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	870	870	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	216	216	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	275	275	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	42	42	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	56	56	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	23,291	23,291	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	144	144	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	88	88	
	10.7	165	1,2,3	7	165	N/A	Administration	0	4,050	4,050	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	121	121	
	10.7	175	1	7	N/A	N/A	Total Square Feet - Capital	0	33,912	33,912	
	10.7	175	2	7	N/A	N/A	Total Square Feet - Plant Operations and Maintenance	0	33,480	33,480	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	0	33,189	33,189	
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	174,129	174,129	
	10.7	175	5	7	N/A	N/A	Total Laundry Pounds - Laundry	0	174,129	174,129	
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	149,253	149,253	
	10.7	175	5	7	N/A	N/A	Total Meals Served - Dietary	0	149,253	149,253	
To adjust Provider's reported statistics to agree with Provider's B-1 statistics workpaper 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	
ESKATON CARE CENTER GREENHAVEN							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114922614	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				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2001 through April 10, 2013 Report Date: April 12, 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	29,772	(418)	29,354	

Provider Name							Fiscal Period			Provider NPI		Adjustments		
ESKATON CARE CENTER GREENHAVEN							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114922614		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								
<u>ADJUSTMENT TO OTHER MATTERS</u>														
6	NA			1	14		Overpayments To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)					\$0	\$2,483	\$2,483