REPORT
ON THE
RATE SETTING AUDIT

ELDORADO CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568484517

FISCAL PERIOD ENDED
DECEMBER 31, 2011

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Scott C. Riddick

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Administrator
Eldorado Care Center
510 East Washington Avenue
El Cajon, CA 92020

ELDORADO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1568484517
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. 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, 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 $19,308, which resulted from Medi-Cal overpayments

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

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

cc: See Next Page

cc: Froli Aledort, Controller
Premier BH, Inc.
6100 Wilshire Boulevard, Suite 1111
Los Angeles, CA 90048

STATE OF CALIFORNIA | SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility No.:
206370853

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	$ 7,266,428	$ 93.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,545,352	$ 19.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,791,664	$ 23.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 882,168	$ 11.38
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 57,039	$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 41,272	$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 261,386	$ 3.37
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 685,919	$ 8.85
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 2,572,343	$ 33.18
11	Cost of Routine Service/Audited Total Costs	$ 15,127,783.00	$ 15,103,570	$ 194.84
12	Total Patient Days (Adj)	77,518	77,518	
13	Cost Per Patient Day (Cost Divided by Days)	$ 195.15	$ 194.84	
14	Overpayments (Adj 9)	$ 0	$ 19,308	
15	Medi-Cal Days (Adj 3)	46,039	45,972	
16	Medi-Cal Managed Care Days (Adj 4)		1,082	
	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	$ 4,736,257	$ 305.51 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 302,046	$ 19.48 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 783,945	$ 50.57 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 177,495	$ 11.45 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 11,476	$ 0.74 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 21,494	$ 1.39 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 136,126	$ 8.78 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 357,215	$ 23.04 *
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	$ 1,339,633	$ 86.41 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 7,869,801	$ 7,865,688	$ 507.37 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	15,363	15,503	
41	Cost Per Patient Day (Cost Divided by Days)	$ 512.26	$ 507.37	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility No.:
206370853

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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility No.:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 195,684	$ 195,684			
160	Activities	330,057		$ 330,057		
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	1,200,537	0	0	1,200,537	***
081	Respiratory Therapy	1,554,873	0	0	1,554,873	***
082	Occupational Therapy	770,888	0	0	770,888	***
083	Speech Pathology	202,039	0	0	202,039	***
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	6,897,343	137,376	231,709	7,266,428	*
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	2,985,237	58,308	98,348	3,141,893	**
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	$ 14,136,658	$ 195,684	$ 330,057	$ 14,136,658	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ELDORADO CARE CENTER
NPI: 1568484517
OSHPD Facility Number: 206370853
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	$ 214,284	$ 214,284											
010	Housekeeping	374,259	2,342	$ 376,601										
060	Laundry and Linen	211,182	5,517	9,802	$ 226,501									
065	Dietary	709,036	32,290	57,377	0	$ 798,704								
155	Social Services	N/A	4,898	8,704	0	0	$ 13,602							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	7,315	12,998	0	0	0	0		$ 20,313	$ 20,313			
166	Medical Records	350,300	1,636	2,907	0	0	0	0		354,843		$ 354,843		
170	Inservice Education - Nursing	81,752	0	0	0	0	0	0	$ 81,752					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	350	6,108	$ 6,458	***
077	Specialized Support Surfaces		2,226	3,956	0	0	0	0	0	6,182	24	428	6,634	***
080	Physical Therapy		4,987	8,861	0	0	0	0	0	13,848	1,227	21,435	36,509	***
081	Respiratory Therapy		186	330	0	0	0	0	0	516	1,562	27,289	29,368	***
082	Occupational Therapy		2,352	4,179	0	0	0	0	0	6,530	780	13,620	20,930	***
083	Speech Pathology		0	0	0	0	0	0	0	0	197	3,444	3,641	***
085	Pharmacy		0	0	0	0	0	0	0	0	682	11,908	12,590	***
090	Laboratory		0	0	0	0	0	0	0	0	207	3,613	3,819	***
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	467	8,153	8,619	***
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		123,924	220,202	189,517	741,222	9,549	0	57,392	1,341,806	11,021	192,525	1,545,352	*
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		25,640	45,560	36,984	57,481	4,053	0	24,360	194,078	3,773	65,912	263,763	**
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		971	1,726	0	0	0	0	0	2,697	23	408	3,129	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,940,813	$ 214,284	$ 376,601	$ 226,501	$ 798,704	$ 13,602	$ -	$ 81,752	$ 1,565,657	$ 20,313	$ 354,843	$ 1,940,813	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ELDORADO CARE CENTER
NPI: 1568484517
OSHPD Facility Number: 206370853
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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 520,847	$ 520,847											
010	Housekeeping	87,212	5,693	$ 92,905										
060	Laundry and Linen	51,381	13,409	2,418	$ 67,208									
065	Dietary	668,943	78,486	14,155	0	$ 761,584								
155	Social Services	0	11,906	2,147	0	0	$ 14,053							
160	Activities	40,401	0	0	0	0	0	$ 40,401						
165	Administration	N/A	17,780	3,207	0	0	0	0		$ 20,987	$ 20,987			
166	Medical Records	6,394	3,976	717	0	0	0	0		11,087		$ 11,087		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	358,351	0	0	0	0	0	0	0	358,351	361	191	$ 358,903	***
077	Specialized Support Surfaces	0	5,411	976	0	0	0	0	0	6,387	25	13	6,425	***
080	Physical Therapy	681	12,121	2,186	0	0	0	0	0	14,988	1,268	670	16,925	***
081	Respiratory Therapy	43,945	452	81	0	0	0	0	0	44,478	1,614	853	46,945	***
082	Occupational Therapy	1,609	5,716	1,031	0	0	0	0	0	8,356	806	426	9,587	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	204	108	311	***
085	Pharmacy	698,596	0	0	0	0	0	0	0	698,596	704	372	699,672	***
090	Laboratory	211,930	0	0	0	0	0	0	0	211,930	214	113	212,257	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services	478,270	0	0	0	0	0	0	0	478,270	482	255	479,007	***
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	617,488	301,214	54,322	56,234	706,774	9,866	28,363	0	1,774,261	11,387	6,016	1,791,664	*
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	204,400	62,321	11,239	10,974	54,810	4,188	12,038	0	359,970	3,898	2,059	365,928	**
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	12,990	2,361	426	0	0	0	0	0	15,777	24	13	15,814	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 4,003,438	$ 520,847	$ 92,905	$ 67,208	$ 761,584	$ 14,053	$ 40,401	$ -	$ 3,971,364	$ 20,987	$ 11,087	$ 4,003,438	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 1,120,903	94%							
	Property Tax (line 40)	72,475	6%	$ 1,193,378						
005	Plant Operations and Maintenance			4,024	$ 4,024					
010	Housekeeping			13,001	44	$ 13,045				
060	Laundry and Linen			30,619	104	340	$ 31,062			
065	Dietary			179,223	606	1,987	0	$ 181,817		
155	Social Services			27,188	92	301	0	0	$ 27,581	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			40,601	137	450	0	0	0	0
166	Medical Records			9,080	31	101	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			12,356	42	137	0	0	0	0
080	Physical Therapy			27,678	94	307	0	0	0	0
081	Respiratory Therapy			1,032	3	11	0	0	0	0
082	Occupational Therapy			13,052	44	145	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			687,823	2,327	7,627	25,990	168,732	19,363	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			142,311	481	1,578	5,072	13,085	8,218	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			5,391	18	60	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,193,378	100%	$ 1,193,378	$ 4,024	$ 13,045	$ 31,062	$ 181,817	$ 27,581	$ -

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,120,903	94%								
	Property Tax (line 40)	72,475	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 41,189	$ 41,189					
166	Medical Records				9,211		$ 9,211				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	709	159	$ 868	$ 815	$ 53	***
077	Specialized Support Surfaces			0	12,535	50	11	12,595	11,830	765	***
080	Physical Therapy			0	28,079	2,488	556	31,123	29,233	1,890	***
081	Respiratory Therapy			0	1,047	3,168	708	4,923	4,624	299	***
082	Occupational Therapy			0	13,241	1,581	354	15,176	14,254	922	***
083	Speech Pathology			0	0	400	89	489	459	30	***
085	Pharmacy			0	0	1,382	309	1,691	1,589	103	***
090	Laboratory			0	0	419	94	513	482	31	***
095	Home Health Services			0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	946	212	1,158	1,088	70	***
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	911,862	22,348	4,998	939,207	882,168	57,039	*
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	170,746	7,651	1,711	180,108	169,169	10,938	**
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	5,469	47	11	5,527	5,191	336	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,193,378	100%	$ -	$ 1,142,978	$ 41,189	$ 9,211	$ 1,193,378	$ 1,120,903	$ 72,475	

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ELDORADO CARE CENTER
NPI: 1568484517
OSHPD Facility Number: 206370853
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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 110,137													
055	Interest - Other	99,823													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	4,531,131													
	Total Costs Allocable as Administration	4,741,091	72%												
167	CDPH Licensing Fees	76,068	1%												
168	Professional Liability Insurance	481,762	7%												
169	Quality Assurance Fees	1,264,219	19%												
174	Caregiver Training	0	0%												
	Total	6,563,140	100%						$ 6,563,140						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ 358,351	$ -	$ 358,351	112,982	$ 81,616	$ 1,309	$ 8,293	$ 21,763	$ -	***
077	Specialized Support Surfaces			0	6,182	6,387	12,535	25,103	7,915	5,717	92	581	1,525	0	***
080	Physical Therapy			1,200,537	13,848	14,988	28,079	1,257,451	396,453	286,390	4,595	29,101	76,366	0	***
081	Respiratory Therapy			1,554,873	516	44,478	1,047	1,600,914	504,741	364,616	5,850	37,050	97,225	0	***
082	Occupational Therapy			770,888	6,530	8,356	13,241	799,015	251,916	181,979	2,920	18,492	48,525	0	***
083	Speech Pathology			202,039	0	0	0	202,039	63,699	46,015	738	4,676	12,270	0	***
085	Pharmacy			0	0	698,596	0	698,596	220,256	159,109	2,553	16,168	42,427	0	***
090	Laboratory			0	0	211,930	0	211,930	66,818	48,268	774	4,905	12,871	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	***
100	Other Ancillary Services			0	0	478,270	0	478,270	150,790	108,928	1,748	11,069	29,046	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			7,266,428	1,341,806	1,774,261	911,862	11,294,357	3,560,920	2,572,343	41,272	261,386	685,919	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			3,141,893	194,078	359,970	170,746	3,866,687	1,219,101	880,656	14,130	89,487	234,828	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	2,697	15,777	5,469	23,943	7,549	5,453	87	554	1,454	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 6,563,140		$ 14,136,658	$ 1,565,657	$ 3,971,364	$ 1,142,978	$ 20,816,657	$ 6,563,140						
	Total Administrative Costs							$ 6,563,140		$ 4,741,091	$ 76,068	$ 481,762	$ 1,264,219	$ -	
	Unit Cost Multiplier							0.31528310							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 375,156	$ 32,074	$ 50,400	$ 457,630							
	TOTAL FACILITY COSTS							$ 27,837,427							

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name: ELDORADO CARE CENTER
NPI: 1568484517
OSHPD Facility Number: 206370853
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	156									
010	Housekeeping	504	504								
060	Laundry and Linen	1,187	1,187	1,187							
065	Dietary	6,948	6,948	6,948							
155	Social Services	1,054	1,054	1,054							
160	Activities										
165	Administration	1,574	1,574	1,574							
166	Medical Records	352	352	352							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									358,351	358,351
077	Specialized Support Surfaces	479	479	479						25,103	25,103
080	Physical Therapy	1,073	1,073	1,073						1,257,451	1,257,451
081	Respiratory Therapy	40	40	40						1,600,914	1,600,914
082	Occupational Therapy	506	506	506						799,015	799,015
083	Speech Pathology									202,039	202,039
085	Pharmacy									698,596	698,596
090	Laboratory									211,930	211,930
095	Home Health Services									0	0
100	Other Ancillary Services									478,270	478,270
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,665	26,665	26,665	384,015	230,409	7,514,831	7,514,831	7,514,831	11,294,357	11,294,357
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	5,517	5,517	5,517	74,940	17,868	3,189,637	3,189,637	3,189,637	3,866,687	3,866,687
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	209	209	209						23,943	23,943
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	46,264	46,108	45,604	458,955	248,277	10,704,468	10,704,468	10,704,468	20,816,657	20,816,657
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 195,684	$ 330,057			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018280591	0.030833573			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 214,284	$ 376,601	$ 226,501	$ 798,704	$ 13,602	$ -	$ 81,752	$ 20,313	$ 354,843
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.64743645	8.25807622	0.49351427	3.21698547	0.00127072	0.00000000	0.00763719	0.00097582	0.01704610
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 520,847	$ 92,905	$ 67,208	$ 761,584	$ 14,053	$ 40,401	$ -	$ 20,987	$ 11,087
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.29623926	2.03721833	0.14643661	3.06747650	0.00131286	0.00377422	0.00000000	0.00100818	0.00053262
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,193,378	$ 4,024	$ 13,045	$ 31,062	$ 181,817	$ 27,581	$ -	$ -	$ 41,189	$ 9,211
	UNIT COST MULTIPLIER (CAPITAL COSTS)	25.79495936	0.08727365	0.28604170	0.06767928	0.73231581	0.00257662	0.00000000	0.00000000	0.00197865	0.00044249

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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	$ 176,323	$ 0	$ 176,323	(Sch 3)
005	.20-.39	Fringe Benefits	6200	37,961	0	37,961	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	520,847	0	520,847	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 735,131	$ 0	$ 735,131	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 307,365	$ 0	$ 307,365	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,894	0	66,894	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	87,212	0	87,212	(Sch 4)
010		Housekeeping - Total	6300	$ 461,471	$ 0	$ 461,471	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 336,783	$ 0	$ 336,783	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	180,772	0	180,772	(Sch 5)
025		Depreciation: Equipment	7140	155,980	0	155,980	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	58,472	0	58,472	(Sch 5)
040		Property Taxes	7300	78,376	(5,901)	72,475	(Sch 5)
045		Property Insurance	7400	110,137	0	110,137	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	388,896	0	388,896	(Sch 5)
055		Interest - Other	7600	$ 99,823	$ 0	$ 99,823	(Sch 6)
057		**Subtotal 005 - 055**		$ 2,605,841	$ (5,901)	$ 2,599,940	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 173,097	$ 0	$ 173,097	(Sch 3)
060	.20-.39	Fringe Benefits	6400	38,085	0	38,085	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	51,381	0	51,381	(Sch 4)
060		Laundry and Linen - Total	6400	$ 262,563	$ 0	$ 262,563	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 573,932	$ 0	$ 573,932	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,104	0	135,104	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	668,943	0	668,943	(Sch 4)
065		Dietary - Total	6500	$ 1,377,979	$ 0	$ 1,377,979	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	358,351	0	358,351	(Sch 4)
075		Patient Supplies - Total	8100	$ 358,351	$ 0	$ 358,351	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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	$ 251,156	$ 0	$ 251,156	(Sch 2)
080	.20-.39	Fringe Benefits	8200	80,457	0	80,457	(Sch 2)
080	.79	Agency Staff	8200	868,924	0	868,924	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	681	0	681	(Sch 4)
080		Physical Therapy - Total	8200	$ 1,201,218	$ 0	$ 1,201,218	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 856,132	$ 0	$ 856,132	(Sch 2)
081	.20-.39	Fringe Benefits	8220	181,545	0	181,545	(Sch 2)
081	.79	Agency Staff	8220	517,196	0	517,196	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	43,945	0	43,945	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,598,818	$ 0	$ 1,598,818	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 73,347	$ 0	$ 73,347	(Sch 2)
082	.20-.39	Fringe Benefits	8250	14,167	0	14,167	(Sch 2)
082	.79	Agency Staff	8250	683,374	0	683,374	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,609	0	1,609	(Sch 4)
082		Occupational Therapy - Total	8250	$ 772,497	$ 0	$ 772,497	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 16,539	$ 0	$ 16,539	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,632	0	2,632	(Sch 2)
083	.79	Agency Staff	8280	182,868	0	182,868	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 202,039	$ 0	$ 202,039	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	698,596	0	698,596	(Sch 4)
085		Pharmacy - Total	8300	$ 698,596	$ 0	$ 698,596	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	211,930	0	211,930	(Sch 4)
090		Laboratory - Total	8400	$ 211,930	$ 0	$ 211,930	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	478,270	0	478,270	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 478,270	$ 0	$ 478,270	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 5,521,719	$ 0	$ 5,521,719	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 5,659,272	$ 0	$ 5,659,272	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,202,448	0	1,202,448	(Sch 2)
105	.49	Agency Staff	6110	35,623	0	35,623	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	617,488	0	617,488	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 7,514,831	$ 0	$ 7,514,831	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 2,459,811	$ 0	$ 2,459,811	(Sch 2)
125	.20-.39	Fringe Benefits	6150	525,138	0	525,138	(Sch 2)
125	.49	Agency Staff	6150	288	0	288	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	204,400	0	204,400	(Sch 4)
125		Subacute Care - Total	6150	$ 3,189,637	$ 0	$ 3,189,637	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	12,990	0	12,990	(Sch 4)
140		Beauty and Barber - Total	8900	$ 12,990	$ 0	$ 12,990	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 10,717,458	$ 0	$ 10,717,458	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 145,479	$ 0	$ 145,479	(Sch 2)
155	.20-.39	Fringe Benefits	6600	50,205	0	50,205	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 195,684	$ 0	$ 195,684	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

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	$ 266,205	$ 0	$ 266,205	(Sch 2)
160	.20-.39	Fringe Benefits	6700	63,852	0	63,852	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	40,401	0	40,401	(Sch 4)
160		Activities - Total	6700	$ 370,458	$ 0	$ 370,458	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 1,689,738	$ 0	$ 1,689,738	(Sch 6)
165	.20-.39	Fringe Benefits	6900	451,017	0	451,017	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,390,376	0	2,390,376	(Sch 6)
165		Administration - Total	6900	$ 4,531,131	$ 0	$ 4,531,131	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 282,092	$ 0	$ 282,092	(Sch 3)
166	.20-.39	Fringe Benefits	6900	68,208	0	68,208	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,394	0	6,394	(Sch 4)
166		Medical Records - Total	6900	$ 356,694	$ 0	$ 356,694	
167		CDPH Licensing Fees	6900	$ 76,068	$ 0	$ 76,068	(Sch 6)
168		Professional Liability Insurance	6900	$ 481,762	$ 0	$ 481,762	(Sch 6)
169		Quality Assurance Fees	6900	$ 1,264,219	$ 0	$ 1,264,219	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 65,578	$ 0	$ 65,578	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,174	0	16,174	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 81,752	$ 0	$ 81,752	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 7,357,768	$ 0	$ 7,357,768	
200		**Total**		**$ 27,843,328**	**$ (5,901)**	**$ 27,837,427**	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			$ 310,818	

* For informational purposes only, this amount is included in various cost centers above.

Provider Name: ELDORADO CARE CENTER

NPI: 1568484517

OSHPD Facility Number: 206370853

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(5,901)	(5,901)							
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: ELDORADO CARE CENTER

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: ELDORADO CARE CENTER

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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: ELDORADO CARE CENTER

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OSHPD Facility Number: 206370853

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($5,901)	(5,901)	0	0	0	0	0	0	0
			(To Sch 8)								

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility No:
206370853

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
	SUBACUTE CARE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ N/A	$ 3,141,893	$ 202.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ N/A	$ 263,763	$ 17.01
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	$ N/A	$ 365,928	$ 23.60
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ N/A	$ 169,169	$ 10.91
5	Property Taxes (Sch. 5, Ln. 125)	$ N/A	$ 10,938	$ 0.71
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	$ N/A	$ 14,130	$ 0.91
7	Professional Liability Insurance (Sch. 6, Ln. 125)	$ N/A	$ 89,487	$ 5.77
8	Quality Assurance Fees (Sch. 6, Ln. 125)	$ N/A	$ 234,828	$ 15.15
9	Caregiver Training (Sch. 6. Ln. 125)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	$ N/A	$ 880,656	$ 56.81
11	Cost of Routine Service/Audited Total Routine Costs	$ 5,193,916	$ 5,170,793	$ 333.53
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 338.08	$ 333.53	
	SUBACUTE CARE ANCILLARY			
13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	$ N/A	$ 1,594,363	$ 102.84
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	$ N/A	$ 38,284	$ 2.47
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	$ N/A	$ 418,017	$ 26.96
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	$ N/A	$ 8,326	$ 0.54
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	$ N/A	$ 538	$ 0.03
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	$ N/A	$ 7,364	$ 0.48
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	$ N/A	$ 46,639	$ 3.01
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	$ N/A	$ 122,387	$ 7.89
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	$ N/A	$ 0	$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	$ N/A	$ 458,977	$ 29.61
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 2,675,885	$ 2,694,895	$ 173.83
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 174.18	$ 173.83	
	SUBACUTE CARE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ N/A	$ 4,736,257	$ 305.51 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ N/A	$ 302,046	$ 19.48 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	$ N/A	$ 783,945	$ 50.57 *
28	Cost of Capital Related (Line 4 + Line 16)	$ N/A	$ 177,495	$ 11.45 *
29	Property Taxes (Line 5 + Line 17)	$ N/A	$ 11,476	$ 0.74 *
30	CDPH Licensing Fees (Line 6 + Line 18)	$ N/A	$ 21,494	$ 1.39 *
31	Professional Liability Insurance (Line 7 + Line 19)	$ N/A	$ 136,126	$ 8.78 *
32	Quality Assurance Fees (Line 8 + Line 20)	$ N/A	$ 357,215	$ 23.04 *
33	Caregiver Training (Line 9 + Line 21)	$ N/A	$ 0	$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	$ N/A	$ 1,339,633	$ 86.41 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 7,869,801	$ 7,865,688	$ 507.37 *
36	Total Patient Days (Adj 5)	15,363	15,503	*
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 512.26	$ 507.37	*
38	Medi-Cal Overpayments (Adj)	$ 0	$ 0	*
39	Medi-Cal Credit Balances (Adj)	$ 0	$ 0	*
40	Amount Due Provider (State) (Line 38 + Line 39)	$ 0	$ 0	*
	GENERAL INFORMATION			
41	Contracted Number of Subacute Care Beds (Adj 11)	0	49	
42	Total Licensed Nursing Facility Beds (Adj 11)	0	207	
43	Total Licensed Capacity (All levels) (Adj)	256	256	
44	Total Medi-Cal Subacute Care Patient Days (Adj 8)	12,436	12,440	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ N/A	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ N/A	$ 177,495	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 0	$ 177,495	

	VENTILATOR / NONVENTILATOR	AUDITED COSTS (Adj 10)	AUDITED TOTAL DAYS (Adj 6)	AUDITED MEDI-CAL DAYS (Adj 7)
48	Ventilator (Equipment Cost Only)	$ 172,443	9,308	7,865
49	Nonventilator	N/A	6,195	N/A
50	TOTAL	$ N/A	15,503	N/A

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES	SUBACUTE CARE ANCILLARY COST *
	PATIENT SUPPLIES					
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	$ 0				$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	6,458				3,143
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	358,903				174,684
4	Cost of Capital Related (Sch. 5, Ln. 75)	815				397
5	Property Taxes (Sch. 5, Ln. 75)	53				26
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	1,309				637
7	Professional Liability Insurance (Sch. 6, Ln. 75)	8,293				4,037
8	Quality Assurance Fees (Sch. 6, Ln. 75)	21,763				10,592
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	81,616				39,724
11	Total Patient Supplies Ancillary Service	$ 479,211	$ 499,358	0.959654	$ 243,046	$ 233,240
	SPECIALIZED SUPPORT SURFACES					
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	$ 0				$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	6,634				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	6,425				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	11,830				0
16	Property Taxes (Sch. 5, Ln. 77)	765				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	92				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	581				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	1,525				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	5,717				0
22	Total Specialized Support Surfaces Ancillary Service	$ 33,570	$ 0	0.000000	$ 0	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 1,200,537				$ 86,241
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	36,509				2,623
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	16,925				1,216
26	Cost of Capital Related (Sch. 5, Ln. 80)	29,233				2,100
27	Property Taxes (Sch. 5, Ln. 80)	1,890				136
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	4,595				330
29	Professional Liability Insurance (Sch. 6, Ln. 80)	29,101				2,091
30	Quality Assurance Fees (Sch. 6, Ln. 80)	76,366				5,486
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	286,390				20,573
33	Total Physical Therapy Ancillary Service	$ 1,681,548	$ 1,915,996	0.877636	$ 137,637	$ 120,795
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 1,554,873				$ 1,430,766
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	29,368				27,024
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	46,945				43,198
37	Cost of Capital Related (Sch. 5, Ln. 81)	4,624				4,255
38	Property Taxes (Sch. 5, Ln. 81)	299				275
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	5,850				5,383
40	Professional Liability Insurance (Sch. 6, Ln. 81)	37,050				34,093
41	Quality Assurance Fees (Sch. 6, Ln. 81)	97,225				89,465
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	364,616				335,513
44	Total Respiratory Ancillary Service	$ 2,140,850	$ 1,138,865	1.879810	$ 1,047,963	$ 1,969,971

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES	SUBACUTE CARE ANCILLARY COST *
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 770,888				$ 58,495
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	20,930				1,588
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	9,587				727
48	Cost of Capital Related (Sch. 5, Ln. 82)	14,254				1,082
49	Property Taxes (Sch. 5, Ln. 82)	922				70
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,920				222
51	Professional Liability Insurance (Sch. 6, Ln. 82)	18,492				1,403
52	Quality Assurance Fees (Sch. 6, Ln. 82)	48,525				3,682
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	181,979				13,809
55	Total Occupational Therapy Ancillary Service	$ 1,068,496	$ 1,625,019	0.657529	$ 123,305	$ 81,077
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 202,039				$ 18,862
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	3,641				340
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	311				29
59	Cost of Capital Related (Sch. 5, Ln. 83)	459				43
60	Property Taxes (Sch. 5, Ln. 83)	30				3
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	738				69
62	Professional Liability Insurance (Sch. 6, Ln. 83)	4,676				437
63	Quality Assurance Fees (Sch. 6, Ln. 83)	12,270				1,145
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	46,015				4,296
66	Total Speech Pathology Ancillary Service	$ 270,180	$ 211,152	1.279553	$ 19,712	$ 25,223
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	12,590				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	699,672				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,589				0
71	Property Taxes (Sch. 5, Ln. 85)	103				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	2,553				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	16,168				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	42,427				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	159,109				0
77	Total Pharmacy Ancillary Service	$ 934,209	$ 3,054,258	0.305871	$ 0	$ 0
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	3,819				1,319
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	212,257				73,281
81	Cost of Capital Related (Sch. 5, Ln. 90)	482				166
82	Property Taxes (Sch. 5, Ln. 90)	31				11
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	774				267
84	Professional Liability Insurance (Sch. 6, Ln. 90)	4,905				1,693
85	Quality Assurance Fees (Sch. 6, Ln. 90)	12,871				4,444
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	48,268				16,664
88	Total Laboratory Ancillary Service	$ 283,407	$ 604,757	0.468630	$ 208,791	$ 97,846

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

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

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES	SUBACUTE CARE ANCILLARY COST *
	HOME HEALTH SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	$ 0				$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	$ 0	$ 0	0.000000	$ 0	$ 0
	OTHER ANCILLARY SERVICES					
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	8,619				2,247
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	479,007				124,882
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,088				284
104	Property Taxes (Sch. 5, Ln. 100)	70				18
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	1,748				456
106	Professional Liability Insurance (Sch. 6, Ln. 100)	11,069				2,886
107	Quality Assurance Fees (Sch. 6, Ln. 100)	29,046				7,573
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	108,928				28,399
110	Total Other Ancillary Service	$ 639,575	$ 1,125,034	0.568494	$ 293,306	$ 166,743
	SUBACUTE CARE ANCILLARY SERVICES					
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					$ 0
	TOTAL COST OF ANCILLARY SERVICES					
122	Cost of Direct Care - Labor					$ 1,594,363
123	Cost of Indirect Care - Labor					38,284
124	Cost of Direct and Indirect Nonlabor					418,017
125	Cost of Capital Related					8,326
126	Property Taxes					538
127	CDPH Licensing Fees					7,364
128	Professional Liability Insurance					46,639
129	Quality Assurance Fees					122,387
130	Caregiver Training					0
131	Cost of Administration					458,977
132	Total Cost of Subacute Care Ancillary Services					$ 2,694,895

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name	Fiscal Period	NPI	Adjustments
ELDORADO CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568484517	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$0	$310,818	$310,818

Provider Name	Fiscal Period	NPI	Adjustments
ELDORADO CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568484517	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
2	10.5	040	4	8A-1	040	4	Property Taxes To reflect the proper accrual of real property taxes applicable t the audit period 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$78,376	($5,901)	$72,475

Provider Name	Fiscal Period	NPI	Adjustments
ELDORADO CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568484517	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
3	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 5, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	46,039	(67)	45,972
4	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	1,082	1,082
5	11(2)	105	5	Subacute 1	36		Subacute Care—Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	15,363	140	15,503
6	4.3	115	1	Subacute 1	49		Subacute Care—Nonventilator—Total Days	6,055	140	6,195
	4.3	120	1	Subacute 1	50		Subacute Care—Total—Total Days To reflect total adult subacute patient days and to include total nonventilator patient days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 08-05-70004	15,363	140	15,503

Provider Name	Fiscal Period	NPI	Adjustments
ELDORADO CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568484517	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
7	4.3	100	2	Subacute 1	48		Subacute Care—Ventilator—Medi-Cal Days To reflect subacute ventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 5, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 08-05-70004	7,859	6	7,865
8	4.3	120	2	Subacute 1	44		Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 5, 2013 Reports Dated: February 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,436	4	12,440

Provider Name	Fiscal Period	NPI	Adjustments
ELDORADO CARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568484517	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
9	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	$0	$19,308	$19,308
10	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-05-70004	$0	$172,443	$172,443
11	N/A			Subacute 1	41		Contracted Number of Adult Subacute Care Beds	0	49	49
	N/A			Subacute 1	42		Total Licensed Nursing Facility Beds To reflect contracted Subacute Care and Skilled Nursing Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 08-05-70004	0	207	207