

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ENGLISH OAKS NURSING AND REHABILITATION  
CENTER  
MODESTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1154325512**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Huyen Stefan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 18, 2013

Lois Mastrocola, CFO  
Life Generations Healthcare  
20371 Irvine Avenue, Suite 210  
Newport Beach, CA 92660

ENGLISH OAKS NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1154325512  
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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Lois Mastrocola  
Page 2

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—Santa Ana at (714) 558-4434.

***Original signed by Stan Van Arsdale)***  
*for*

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

Certified

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

## Provider Name:

ENGLISH OAKS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154325512

## OSHPD Facility No.:

206502364

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 6,314,700	\$ 104.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,916,379	\$ 31.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,127,860	\$ 18.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,221,109	\$ 20.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 115,564	\$ 1.92
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,356	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 120,629	\$ 2.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 635,891	\$ 10.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,884,559	\$ 31.29
11	Cost of Routine Service/Audited Total Costs	\$ 13,640,836	\$ 13,370,046	\$ 221.96
12	Total Patient Days (Adj )	60,235	60,235	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 226.46	\$ 221.96	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	27,878	27,798	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

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

**Provider NPI:**  
1154325512

**OSHPD Facility No.:**  
206502364

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1154325512

OSHPD Facility No.:  
206502364

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 220,983	\$ 220,983		
160	Activities	213,650		\$ 213,650	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	838,247	0	0	838,247
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	751,665	0	0	751,665
083	Speech Pathology	83,678	0	0	83,678
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	5,880,067	220,983	213,650	6,314,700 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 7,988,290</b>	<b>\$ 220,983</b>	<b>\$ 213,650</b>	<b>\$ 7,988,290</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 216,480	\$ 216,480										
010	Housekeeping	474,827	5,357	\$ 480,184									
060	Laundry and Linen	129,060	3,468	9,150	\$ 141,678								
065	Dietary	904,155	29,120	0	0	\$ 933,275							
155	Social Services	N/A	1,405	3,707	0	0	\$ 5,113						
160	Activities	N/A	2,033	5,364	0	0	0	\$ 7,397					
165	Administration	N/A	12,283	32,407	0	0	0	0		\$ 44,690	\$ 44,690		
166	Medical Records	227,290	2,178	5,745	0	0	0	0		235,213		\$ 235,213	
170	Inservice Education - Nursing	77,897	1,316	3,471	0	0	0	0	\$ 82,683				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		807	2,130	0	0	0	0	0	2,937	515	2,710	\$ 6,162
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,566	14,685	0	0	0	0	0	20,251	3,664	19,282	43,197
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,774	12,595	0	0	0	0	0	17,368	2,726	14,350	34,445
083	Speech Pathology		0	0	0	0	0	0	0	0	280	1,473	1,753
085	Pharmacy		1,166	3,076	0	0	0	0	0	4,242	1,715	9,029	14,987
090	Laboratory		0	0	0	0	0	0	0	0	544	2,861	3,405
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	465	2,450	2,915
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		145,418	383,661	141,678	933,275	5,113	7,397	82,683	1,699,225	34,671	182,483	1,916,379 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,590	4,194	0	0	0	0	0	5,783	109	573	6,466
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,029,709</b>	<b>\$ 216,480</b>	<b>\$ 480,184</b>	<b>\$ 141,678</b>	<b>\$ 933,275</b>	<b>\$ 5,113</b>	<b>\$ 7,397</b>	<b>\$ 82,683</b>	<b>\$ 1,749,807</b>	<b>\$ 44,690</b>	<b>\$ 235,213</b>	<b>\$ 2,029,709</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 336,538	\$ 336,538										
010	Housekeeping	76,201	8,327	\$ 84,528									
060	Laundry and Linen	41,244	5,392	1,611	\$ 48,246								
065	Dietary	426,878	45,270	0	0	\$ 472,148							
155	Social Services	1,220	2,185	653	0	0	\$ 4,057						
160	Activities	11,041	3,161	944	0	0	0	\$ 15,146					
165	Administration	N/A	19,095	5,705	0	0	0	0		\$ 24,800	\$ 24,800		
166	Medical Records	18,544	3,385	1,011	0	0	0	0		22,941		\$ 22,941	
170	Inservice Education - Nursing	371	2,045	611	0	0	0	0	\$ 3,027				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	143,774	1,255	375	0	0	0	0	0	145,404	286	264	\$ 145,954
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	186,842	8,653	2,585	0	0	0	0	0	198,080	2,033	1,881	201,993
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	3,285	7,421	2,217	0	0	0	0	0	12,923	1,513	1,400	15,836
083	Speech Pathology	0	0	0	0	0	0	0	0	0	155	144	299
085	Pharmacy	498,113	1,813	542	0	0	0	0	0	500,467	952	881	502,300
090	Laboratory	162,500	0	0	0	0	0	0	0	162,500	302	279	163,081
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	139,132	0	0	0	0	0	0	0	139,132	258	239	139,629
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	254,595	226,065	67,537	48,246	472,148	4,057	15,146	3,027	1,090,822	19,240	17,798	1,127,860 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	12,575	2,471	738	0	0	0	0	0	15,784	60	56	15,901
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,312,853</b>	<b>\$ 336,538</b>	<b>\$ 84,528</b>	<b>\$ 48,246</b>	<b>\$ 472,148</b>	<b>\$ 4,057</b>	<b>\$ 15,146</b>	<b>\$ 3,027</b>	<b>\$ 2,265,113</b>	<b>\$ 24,800</b>	<b>\$ 22,941</b>	<b>\$ 2,312,853</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,329,498	91%							
	Property Tax (line 40)	125,822	9%	\$ 1,455,320						
005	Plant Operations and Maintenance			22,948	\$ 22,948					
010	Housekeeping			35,443	568	\$ 36,011				
060	Laundry and Linen			22,948	368	686	\$ 24,001			
065	Dietary			192,680	3,087	0	0	\$ 195,767		
155	Social Services			9,298	149	278	0	0	\$ 9,725	
160	Activities			13,452	216	402	0	0	0	\$ 14,070
165	Administration			81,272	1,302	2,430	0	0	0	0
166	Medical Records			14,408	231	431	0	0	0	0
170	Inservice Education - Nursing			8,704	139	260	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			5,341	86	160	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			36,828	590	1,101	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			31,586	506	945	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			7,715	124	231	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			962,180	15,415	28,772	24,001	195,767	9,725	14,070
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			10,518	168	315	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,455,320</b>	<b>100%</b>	<b>\$ 1,455,320</b>	<b>\$ 22,948</b>	<b>\$ 36,011</b>	<b>\$ 24,001</b>	<b>\$ 195,767</b>	<b>\$ 9,725</b>	<b>\$ 14,070</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,329,498	91%							
	Property Tax (line 40)	125,822	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 85,005	\$ 85,005				
166	Medical Records				15,070		\$ 15,070			
170	Inservice Education - Nursing			\$ 9,104						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	5,587	979	174	\$ 6,740	\$ 6,157	\$ 583
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	38,519	6,969	1,235	46,723	42,684	4,040
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	33,036	5,186	919	39,142	35,758	3,384
083	Speech Pathology			0	0	532	94	627	573	54
085	Pharmacy			0	8,069	3,263	578	11,911	10,881	1,030
090	Laboratory			0	0	1,034	183	1,217	1,112	105
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	885	157	1,042	952	90
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			9,104	1,259,033	65,949	11,691	1,336,673	1,221,109	115,564
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	11,001	207	37	11,245	10,272	972
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,455,320	100%	\$ 9,104	\$ 1,355,245	\$ 85,005	\$ 15,070	\$ 1,455,320	\$ 1,329,498	\$ 125,822

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 34,000												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,395,113												
	Total Costs Allocable as Administration	2,429,113	70%											
167	CDPH Licensing Fees	42,994	1%											
168	Professional Liability Insurance	155,485	5%											
169	Quality Assurance Fees	819,635	24%											
174	Caregiver Training	0	0%											
	Total	3,447,227	100%						\$ 3,447,227					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 2,937	\$ 145,404	\$ 5,587	\$ 153,927	39,722	\$ 27,990	\$ 495	\$ 1,792	\$ 9,445	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			838,247	20,251	198,080	38,519	1,095,097	282,596	199,133	3,525	12,746	67,192	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			751,665	17,368	12,923	33,036	814,993	210,314	148,199	2,623	9,486	50,006	0
083	Speech Pathology			83,678	0	0	0	83,678	21,594	15,216	269	974	5,134	0
085	Pharmacy			0	4,242	500,467	8,069	512,779	132,326	93,244	1,650	5,968	31,463	0
090	Laboratory			0	0	162,500	0	162,500	41,934	29,549	523	1,891	9,971	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	139,132	0	139,132	35,904	25,300	448	1,619	8,537	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			6,314,700	1,699,225	1,090,822	1,259,033	10,363,780	2,674,434	1,884,559	33,356	120,629	635,891	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	5,783	15,784	11,001	32,568	8,404	5,922	105	379	1,998	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 3,447,227		\$ 7,988,290	\$ 1,749,807	\$ 2,265,113	\$ 1,355,245	\$ 13,358,455	\$ 3,447,227					
	Total Administrative Costs							\$ 3,447,227		\$ 2,429,113	\$ 42,994	\$ 155,485	\$ 819,635	\$ -
	Unit Cost Multiplier							0.25805582						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 279,902	\$ 47,740	\$ 100,075	\$ 427,717							
	<b>TOTAL FACILITY COSTS</b>							\$ 17,233,399						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	696									
010	Housekeeping	1,075	1,075								
060	Laundry and Linen	696	696	696							
065	Dietary	5,844	5,844								
155	Social Services	282	282	282							
160	Activities	408	408	408							
165	Administration	2,465	2,465	2,465							
166	Medical Records	437	437	437							
170	Inservice Education - Nursing	264	264	264							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	162	162	162						153,927	153,927
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,117	1,117	1,117						1,095,097	1,095,097
081	Respiratory Therapy									0	0
082	Occupational Therapy	958	958	958						814,993	814,993
083	Speech Pathology									83,678	83,678
085	Pharmacy	234	234	234						512,779	512,779
090	Laboratory									162,500	162,500
095	Home Health Services									0	0
100	Other Ancillary Services									139,132	139,132
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	29,183	29,183	29,183	597,360	179,208	6,134,662	6,134,662	6,134,662	10,363,780	10,363,780
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	319	319	319						32,568	32,568
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	44,140	43,444	36,525	597,360	179,208	6,134,662	6,134,662	6,134,662	13,358,455	13,358,455
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 220,983	\$ 213,650			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.036022033	0.034826695			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 216,480	\$ 480,184	\$ 141,678	\$ 933,275	\$ 5,113	\$ 7,397	\$ 82,683	\$ 44,690	\$ 235,213
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.98296658	13.14671291	0.23717399	5.20777787	0.00083339	0.00120576	0.01347804	0.00334542	0.01760778
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 336,538	\$ 84,528	\$ 48,246	\$ 472,148	\$ 4,057	\$ 15,146	\$ 3,027	\$ 24,800	\$ 22,941
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		7.74647823	2.31426322	0.08076583	2.63463918	0.00066135	0.00246889	0.00049343	0.00185648	0.00171731
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,455,320	\$ 22,948	\$ 36,011	\$ 24,001	\$ 195,767	\$ 9,725	\$ 14,070	\$ 9,104	\$ 85,005	\$ 15,070
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	32.97054826	0.52820877	0.98593193	0.04017903	1.09239954	0.00158520	0.00229349	0.00148402	0.00636337	0.00112811

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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	\$ 168,701	\$ 0	\$ 168,701	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,779	0	47,779	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	341,050	(4,512)	336,538	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 557,530	\$ (4,512)	\$ 553,018	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 373,967	\$ 0	\$ 373,967	(Sch 3)
010	.20-.39	Fringe Benefits	6300	100,860	0	100,860	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	76,201	0	76,201	(Sch 4)
010		Housekeeping - Total	6300	\$ 551,028	\$ 0	\$ 551,028	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,053	0	1,053	(Sch 5)
025		Depreciation: Equipment	7140	6,145	0	6,145	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,322,300	0	1,322,300	(Sch 5)
040		Property Taxes	7300	126,100	(278)	125,822	(Sch 5)
045		Property Insurance	7400	34,000	0	34,000	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,598,156	\$ (4,790)	\$ 2,593,366	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,461	\$ 0	\$ 101,461	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,599	0	27,599	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	41,244	0	41,244	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 170,304	\$ 0	\$ 170,304	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 713,943	\$ 0	\$ 713,943	(Sch 3)
065	.20-.39	Fringe Benefits	6500	190,212	0	190,212	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	426,878	0	426,878	(Sch 4)
065		Dietary - Total	6500	\$ 1,331,033	\$ 0	\$ 1,331,033	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	143,774	0	143,774	(Sch 4)
075		Patient Supplies - Total	8100	\$ 143,774	\$ 0	\$ 143,774	
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:

ENGLISH OAKS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154325512

## OSHPD Facility Number:

206502364

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	\$ 37,569	\$ 0	\$ 37,569	(Sch 2)
080	.20-.39	Fringe Benefits	8200	9,951	0	9,951	(Sch 2)
080	.79	Agency Staff	8200	790,727	0	790,727	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	186,842	0	186,842	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,025,089	\$ 0	\$ 1,025,089	
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	\$ 29,176	\$ 0	\$ 29,176	(Sch 2)
082	.20-.39	Fringe Benefits	8250	7,479	0	7,479	(Sch 2)
082	.79	Agency Staff	8250	715,010	0	715,010	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	3,285	0	3,285	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 754,950	\$ 0	\$ 754,950	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	83,678	0	83,678	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,678	\$ 0	\$ 83,678	
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	498,113	0	498,113	(Sch 4)
085		Pharmacy - Total	8300	\$ 498,113	\$ 0	\$ 498,113	
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	162,500	0	162,500	(Sch 4)
090		Laboratory - Total	8400	\$ 162,500	\$ 0	\$ 162,500	
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	100,993	38,139	139,132	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 100,993	\$ 38,139	\$ 139,132	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ENGLISH OAKS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154325512

## OSHPD Facility Number:

206502364

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		\$ 2,769,097	\$ 38,139	\$ 2,807,236	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,654,853	\$ 0	\$ 4,654,853	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,225,214	0	1,225,214	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	254,595	0	254,595	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,134,662	\$ 0	\$ 6,134,662	
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:

ENGLISH OAKS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154325512

## OSHPD Facility Number:

206502364

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
						(Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
						(Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	12,575	0	12,575
140		Beauty and Barber - Total	8900	\$ 12,575	\$ 0	\$ 12,575
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 6,147,237	\$ 0	\$ 6,147,237
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 174,137	\$ 0	\$ 174,137
155	.20-.39	Fringe Benefits	6600	46,846	0	46,846
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	40,982	(39,762)	1,220
155		Social Services - Total	6600	\$ 261,965	\$ (39,762)	\$ 222,203
						(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ENGLISH OAKS NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154325512

## OSHPD Facility Number:

206502364

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	\$ 167,641	\$ 0	\$ 167,641	(Sch 2)
160	.20-.39	Fringe Benefits	6700	46,009	0	46,009	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,041	0	11,041	(Sch 4)
160		Activities - Total	6700	\$ 224,691	\$ 0	\$ 224,691	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 607,042	\$ 0	\$ 607,042	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,290	(1,581)	153,709	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,916,915	(282,553)	1,634,362	(Sch 6)
165		Administration - Total	6900	\$ 2,679,247	\$ (284,134)	\$ 2,395,113	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 179,731	\$ 0	\$ 179,731	(Sch 3)
166	.20-.39	Fringe Benefits	6900	45,978	1,581	47,559	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,544	0	18,544	(Sch 4)
166		Medical Records - Total	6900	\$ 244,253	\$ 1,581	\$ 245,834	
167		CDPH Licensing Fees	6900	\$ 42,994	\$ 0	\$ 42,994	(Sch 6)
168		Professional Liability Insurance	6900	\$ 155,485	\$ 0	\$ 155,485	(Sch 6)
169		Quality Assurance Fees	6900	\$ 819,635	\$ 0	\$ 819,635	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,399	\$ 0	\$ 62,399	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,498	0	15,498	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	371	0	371	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,268	\$ 0	\$ 78,268	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 4,506,538	\$ (322,315)	\$ 4,184,223	
200		<b>Total</b>		\$ 17,522,365	\$ (288,966)	\$ 17,233,399	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 457,730	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
ENGLISH OAKS NURSING AND REHABILITATION CENTER

Provider NPI:  
1154325512

OSHPD Facility Number:  
206502364

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$288,966) (To Sch 8)	0	0	0	(278)	(4,512)	(284,176)	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENGLISH OAKS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154325512		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b>MEMORANDUM ADJUSTMENT</b>												
1	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$457,730	\$457,730

Provider Name							Fiscal Period	Provider NPI		Adjustments
ENGLISH OAKS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154325512		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$155,290	(\$1,581)	\$153,709
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefit: To reclassify reported fringe benefits to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	45,978	1,581	47,559
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$100,993	\$38,139	\$139,132
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To reclassify patient transportation expenses from Social Services to Other Ancillary Services cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	40,982	(38,139)	2,843 *
4	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor *	\$2,843	(\$1,623)	\$1,220
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify patient lost item replacement expenses from Social Services to Administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,916,915	1,623	1,918,538 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ENGLISH OAKS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154325512		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property tax expenses to agree with the provider's paid invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$126,100	(\$278)	\$125,822
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9 (c) (3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	\$341,050	(\$4,512)	\$336,538
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report fiscal year ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,918,538	(\$284,176)	\$1,634,362

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENGLISH OAKS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154325512		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>												
8	4.1	5	2	1	15	N/A	Medi-Cal Days			27,878	(80)	27,798
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 1, 2012 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					