

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ESKATON CARE CENTER MANZANITA  
CARMICHAEL, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1639175078**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 1, 2013

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

ESKATON CARE CENTER MANZANITA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1639175078  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$8,417, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

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

Certified

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

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility No.:  
206342207

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	\$ 4,875,748	\$ 151.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 937,457	\$ 29.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 743,321	\$ 23.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 212,873	\$ 6.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 89	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,674	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 164,307	\$ 5.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 351,080	\$ 10.90
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,135,219	\$ 35.23
11	Cost of Routine Service/Audited Total Costs	\$ 8,435,791.00	\$ 8,443,768	\$ 262.05
12	Total Patient Days (Adj )	32,222	32,222	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 261.80	\$ 262.05	
14	Overpayments (Adj 5,6)		\$ 8,417	
15	Medi-Cal Days (Adj 4)	17,236	17,374	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
ESKATON CARE CENTER MANZANITA

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

**Provider NPI:**  
1639175078

**OSHPD Facility No.:**  
206342207

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
ESKATON CARE CENTER MANZANITA

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

**Provider NPI:**  
1639175078

**OSHPD Facility No.:**  
206342207

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	\$ 57,560	\$ 57,560		
160	Activities	91,798		\$ 91,798	
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	348,642	0	0	348,642
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	337,731	0	0	337,731
083	Speech Pathology	85,715	0	0	85,715
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	4,726,390	57,560	91,798	4,875,748 *
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>\$ 5,647,836</b>	<b>\$ 57,560</b>	<b>\$ 91,798</b>	<b>\$ 5,647,836</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ESKATON CARE CENTER MANZANITA

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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	\$ 129,548	\$ 129,548										
010	Housekeeping	202,546	991	\$ 203,537									
060	Laundry and Linen	76,461	3,018	4,778	\$ 84,256								
065	Dietary	416,792	16,073	25,447	0	\$ 458,312							
155	Social Services	N/A	3,670	5,810	0	0	\$ 9,480						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	21,283	33,697	0	0	0	0		\$ 54,980	\$ 54,980		
166	Medical Records	70,092	1,087	1,721	0	0	0	0		72,900		\$ 72,900	
170	Inservice Education - Nursing	93,346	0	0	0	0	0	0	\$ 93,346				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,688	2,672	0	0	0	0	0	4,360	579	768	\$ 5,707
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,746	5,932	0	0	0	0	0	9,678	2,524	3,347	15,549
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,534	2,429	0	0	0	0	0	3,964	2,344	3,108	9,416
083	Speech Pathology		1,534	2,429	0	0	0	0	0	3,964	650	862	5,476
085	Pharmacy		384	607	0	0	0	0	0	991	2,478	3,285	6,754
090	Laboratory		0	0	0	0	0	0	0	0	1,361	1,804	3,165
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		192	304	0	0	0	0	0	495	843	1,118	2,456
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		73,389	116,193	84,256	458,312	9,480	0	93,346	834,976	44,060	58,421	937,457 *
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		959	1,518	0	0	0	0	0	2,477	141	187	2,806
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 988,785</b>	<b>\$ 129,548</b>	<b>\$ 203,537</b>	<b>\$ 84,256</b>	<b>\$ 458,312</b>	<b>\$ 9,480</b>	<b>\$ -</b>	<b>\$ 93,346</b>	<b>\$ 860,905</b>	<b>\$ 54,980</b>	<b>\$ 72,900</b>	<b>\$ 988,785</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ESKATON CARE CENTER MANZANITA

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 319,921	\$ 319,921										
010	Housekeeping	52,078	2,447	\$ 54,525									
060	Laundry and Linen	23,584	7,452	1,280	\$ 32,316								
065	Dietary	193,875	39,692	6,817	0	\$ 240,384							
155	Social Services	4	9,063	1,566	0	0	\$ 10,623						
160	Activities	6,350	0	0	0	0	0	\$ 6,350					
165	Administration	N/A	52,560	9,027	0	0	0	0		\$ 61,587	\$ 61,587		
166	Medical Records	9,249	2,684	461	0	0	0	0		12,394		\$ 12,394	
170	Inservice Education - Nursing	300	0	0	0	0	0	0	\$ 300				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	74,024	4,168	716	0	0	0	0	0	78,908	649	131	\$ 79,687
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	441	9,252	1,589	0	0	0	0	0	11,282	2,827	569	14,678
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	743	3,789	651	0	0	0	0	0	5,183	2,626	528	8,337
083	Speech Pathology	0	3,789	651	0	0	0	0	0	4,440	728	147	5,315
085	Pharmacy	366,863	947	163	0	0	0	0	0	367,973	2,775	559	371,307
090	Laboratory	203,046	0	0	0	0	0	0	0	203,046	1,524	307	204,877
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	124,381	474	81	0	0	0	0	0	124,936	944	190	126,070
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	181,699	181,235	31,127	32,316	240,384	10,623	6,350	300	684,034	49,355	9,932	743,321 *
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	14,054	2,368	407	0	0	0	0	0	16,829	158	32	17,019
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,570,612</b>	<b>\$ 319,921</b>	<b>\$ 54,525</b>	<b>\$ 32,316</b>	<b>\$ 240,384</b>	<b>\$ 10,623</b>	<b>\$ 6,350</b>	<b>\$ 300</b>	<b>\$ 1,496,631</b>	<b>\$ 61,587</b>	<b>\$ 12,394</b>	<b>\$ 1,570,612</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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)	\$ 239,895	100%							
	Property Tax (line 40)	100	0%	\$ 239,995						
005	Plant Operations and Maintenance			6,801	\$ 6,801					
010	Housekeeping			1,784	52	\$ 1,836				
060	Laundry and Linen			5,432	158	43	\$ 5,633			
065	Dietary			28,932	844	230	0	\$ 30,005		
155	Social Services			6,606	193	52	0	0	\$ 6,851	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			38,311	1,117	304	0	0	0	0
166	Medical Records			1,956	57	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,038	89	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,744	197	54	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,762	81	22	0	0	0	0
083	Speech Pathology			2,762	81	22	0	0	0	0
085	Pharmacy			691	20	5	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			345	10	3	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			132,104	3,853	1,048	5,633	30,005	6,851	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,726	50	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 239,995</b>	<b>100%</b>	<b>\$ 239,995</b>	<b>\$ 6,801</b>	<b>\$ 1,836</b>	<b>\$ 5,633</b>	<b>\$ 30,005</b>	<b>\$ 6,851</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 239,895	100%							
	Property Tax (line 40)	100	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,733	\$ 39,733				
166	Medical Records				2,029		\$ 2,029			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,151	419	21	\$ 3,591	\$ 3,589	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,994	1,824	93	8,911	8,907	4
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,864	1,694	87	4,645	4,643	2
083	Speech Pathology			0	2,864	470	24	3,358	3,357	1
085	Pharmacy			0	716	1,790	91	2,598	2,597	1
090	Laboratory			0	0	983	50	1,034	1,033	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	358	609	31	998	998	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			0	179,495	31,841	1,626	212,962	212,873	89
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	1,790	102	5	1,898	1,897	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 239,995	100%	\$ -	\$ 198,233	\$ 39,733	\$ 2,029	\$ 239,995	\$ 239,895	\$ 100

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ESKATON CARE CENTER MANZANITA

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 11,539												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,405,031												
	Total Costs Allocable as Administration	1,416,570	68%											
167	CDPH Licensing Fees	29,541	1%											
168	Professional Liability Insurance	205,028	10%											
169	Quality Assurance Fees	438,091	21%											
174	Caregiver Training	0	0%											
	Total	2,089,230	100%						\$ 2,089,230					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,360	\$ 78,908	\$ 3,151	\$ 86,419	22,009	\$ 14,923	\$ 311	\$ 2,160	\$ 4,615	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			348,642	9,678	11,282	6,994	376,596	95,909	65,029	1,356	9,412	20,111	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			337,731	3,964	5,183	2,864	349,742	89,070	60,392	1,259	8,741	18,677	0
083	Speech Pathology			85,715	3,964	4,440	2,864	96,983	24,699	16,747	349	2,424	5,179	0
085	Pharmacy			0	991	367,973	716	369,680	94,147	63,835	1,331	9,239	19,742	0
090	Laboratory			0	0	203,046	0	203,046	51,710	35,061	731	5,075	10,843	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	495	124,936	358	125,790	32,035	21,721	453	3,144	6,717	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			4,875,748	834,976	684,034	179,495	6,574,253	1,674,279	1,135,219	23,674	164,307	351,080	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	2,477	16,829	1,790	21,097	5,373	3,643	76	527	1,127	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,089,230		\$ 5,647,836	\$ 860,905	\$ 1,496,631	\$ 198,233	\$ 8,203,606	\$ 2,089,230					
	Total Administrative Costs							\$ 2,089,230		\$ 1,416,570	\$ 29,541	\$ 205,028	\$ 438,091	\$ -
	Unit Cost Multiplier							0.25467216						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 127,880	\$ 73,981	\$ 41,762	\$ 243,622							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,536,458						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ESKATON CARE CENTER MANZANITA

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	Laundry (LBS) 60 (Adj 2)	Dietary (MEALS) 65 (Adj 3)	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	591									
010	Housekeeping	155	155								
060	Laundry and Linen	472	472	472							
065	Dietary	2,514	2,514	2,514							
155	Social Services	574	574	574							
160	Activities										
165	Administration	3,329	3,329	3,329							
166	Medical Records	170	170	170							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	264	264	264						86,419	86,419
077	Specialized Support Surfaces									0	0
080	Physical Therapy	586	586	586						376,596	376,596
081	Respiratory Therapy									0	0
082	Occupational Therapy	240	240	240						349,742	349,742
083	Speech Pathology	240	240	240						96,983	96,983
085	Pharmacy	60	60	60						369,680	369,680
090	Laboratory									203,046	203,046
095	Home Health Services									0	0
100	Other Ancillary Services	30	30	30						125,790	125,790
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,479	11,479	11,479	103,110	96,666	4,908,089	4,908,089	4,908,089	6,574,253	6,574,253
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						21,097	21,097
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,854	20,263	20,108	103,110	96,666	4,908,089	4,908,089	4,908,089	8,203,606	8,203,606
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 57,560	\$ 91,798			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.011727579	0.01870341			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 129,548	\$ 203,537	\$ 84,256	\$ 458,312	\$ 9,480	\$ -	\$ 93,346	\$ 54,980	\$ 72,900
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		6.39332774	10.12218847	0.81714988	4.74119140	0.00193149	0.00000000	0.01901881	0.00670195	0.00888629
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 319,921	\$ 54,525	\$ 32,316	\$ 240,384	\$ 10,623	\$ 6,350	\$ 300	\$ 61,587	\$ 12,394
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.78843212	2.71161761	0.31341309	2.48674948	0.00216439	0.00129378	0.00006112	0.00750727	0.00151080
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 239,995	\$ 6,801	\$ 1,836	\$ 5,633	\$ 30,005	\$ 6,851	\$ -	\$ -	\$ 39,733	\$ 2,029
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	11.50834372	0.33565766	0.09129800	0.05463545	0.31040224	0.00139583	0.00000000	0.00000000	0.00484331	0.00024733

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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	\$ 89,803	\$ 0	\$ 89,803	(Sch 3)
005	.20-.39	Fringe Benefits	6200	39,745	0	39,745	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	319,921	0	319,921	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 449,469	\$ 0	\$ 449,469	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 140,695	\$ 0	\$ 140,695	(Sch 3)
010	.20-.39	Fringe Benefits	6300	61,851	0	61,851	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,078	0	52,078	(Sch 4)
010		Housekeeping - Total	6300	\$ 254,624	\$ 0	\$ 254,624	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 5,392	\$ 0	\$ 5,392	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	133,382	0	133,382	(Sch 5)
025		Depreciation: Equipment	7140	63,516	0	63,516	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	5,420	0	5,420	(Sch 5)
035		Leases and Rentals	7200	14,397	0	14,397	(Sch 5)
040		Property Taxes	7300	100	0	100	(Sch 5)
045		Property Insurance	7400	11,539	0	11,539	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	17,788	0	17,788	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 955,627	\$ 0	\$ 955,627	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 53,097	\$ 0	\$ 53,097	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,364	0	23,364	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,584	0	23,584	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,045	\$ 0	\$ 100,045	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 289,552	\$ 0	\$ 289,552	(Sch 3)
065	.20-.39	Fringe Benefits	6500	127,240	0	127,240	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	193,875	0	193,875	(Sch 4)
065		Dietary - Total	6500	\$ 610,667	\$ 0	\$ 610,667	
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	74,024	0	74,024	(Sch 4)
075		Patient Supplies - Total	8100	\$ 74,024	\$ 0	\$ 74,024	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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	\$ 230,746	\$ 0	\$ 230,746	(Sch 2)
080	.20-.39	Fringe Benefits	8200	100,935	0	100,935	(Sch 2)
080	.79	Agency Staff	8200	16,961	0	16,961	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	441	0	441	(Sch 4)
080		Physical Therapy - Total	8200	\$ 349,083	\$ 0	\$ 349,083	
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	\$ 234,125	\$ 0	\$ 234,125	(Sch 2)
082	.20-.39	Fringe Benefits	8250	103,606	0	103,606	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	743	0	743	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 338,474	\$ 0	\$ 338,474	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 59,588	\$ 0	\$ 59,588	(Sch 2)
083	.20-.39	Fringe Benefits	8280	26,127	0	26,127	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,715	\$ 0	\$ 85,715	
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	366,863	0	366,863	(Sch 4)
085		Pharmacy - Total	8300	\$ 366,863	\$ 0	\$ 366,863	
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	203,046	0	203,046	(Sch 4)
090		Laboratory - Total	8400	\$ 203,046	\$ 0	\$ 203,046	
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	124,381	0	124,381	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 124,381	\$ 0	\$ 124,381	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,541,586	\$ 0	\$ 1,541,586	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,247,997	\$ 0	\$ 3,247,997	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,432,955	0	1,432,955	(Sch 2)
105	.49	Agency Staff	6110	45,438	0	45,438	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	181,699	0	181,699	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,908,089	\$ 0	\$ 4,908,089	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	14,054	0	14,054 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 14,054	\$ 0	\$ 14,054
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 4,922,143	\$ 0	\$ 4,922,143
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,095	\$ 0	\$ 40,095 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,465	0	17,465 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4	0	4 (Sch 4)
155		Social Services - Total	6600	\$ 57,564	\$ 0	\$ 57,564

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON CARE CENTER MANZANITA

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

Provider NPI:  
1639175078

OSHPD Facility Number:  
206342207

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	\$ 63,852	\$ 0	\$ 63,852	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,946	0	27,946	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,350	0	6,350	(Sch 4)
160		Activities - Total	6700	\$ 98,148	\$ 0	\$ 98,148	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 221,554	\$ 0	\$ 221,554	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,271	0	92,271	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,091,206	0	1,091,206	(Sch 6)
165		Administration - Total	6900	\$ 1,405,031	\$ 0	\$ 1,405,031	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,733	\$ 0	\$ 48,733	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,359	0	21,359	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,249	0	9,249	(Sch 4)
166		Medical Records - Total	6900	\$ 79,341	\$ 0	\$ 79,341	
167		CDPH Licensing Fees	6900	\$ 29,541	\$ 0	\$ 29,541	(Sch 6)
168		Professional Liability Insurance	6900	\$ 205,028	\$ 0	\$ 205,028	(Sch 6)
169		Quality Assurance Fees	6900	\$ 438,091	\$ 0	\$ 438,091	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,937	\$ 0	\$ 64,937	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,409	0	28,409	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	300	0	300	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 93,646	\$ 0	\$ 93,646	
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>		\$ 2,406,390	\$ 0	\$ 2,406,390	
200		<b>Total</b>		\$ 10,536,458	\$ 0	\$ 10,536,458	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
-----	------	---	------	--	--	------	--

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









Provider Name							Fiscal Period		Provider NPI		Adjustments
ESKATON CARE CENTER MANZANITA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639175078		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
1	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	591	591	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	155	155	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	472	472	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,514	2,514	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	264	264	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	586	586	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	240	240	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	240	240	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	60	60	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	30	30	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	11,479	11,479	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	150	150	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	574	574	
	10.7	165	1,2,3	7	165	N/A	Administration	0	3,329	3,329	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	170	170	
	10.7	175	1	7	N/A	N/A	Total Square Feet - Capital	0	20,854	20,854	
	10.7	175	2	7	N/A	N/A	Total Square Feet - Plant Operations and Maintenance	0	20,263	20,263	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	0	20,108	20,108	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	103,110	103,110	
	10.7	175	5	7	N/A	N/A	Total Laundry Pounds - Laundry	0	103,110	103,110	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	96,666	96,666	
	10.7	175	5	7	N/A	N/A	Total Meals Served - Dietary	0	96,666	96,666	
To adjust Provider's reported statistics to agree with Provider's B-1 statistics workpaper in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
ESKATON CARE CENTER MANZANITA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639175078		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
4	4.1	5	2	1	15		Medi-Cal Days 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, 2001 through April 10, 2013 Report Date: April 12, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	17,236	138	17,374

Provider Name							Fiscal Period			Provider NPI		Adjustments		
ESKATON CARE CENTER MANZANITA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639175078		6		
Report References							Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report											
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO OTHER MATTERS</u>														
	NA			1	14		Overpayments					\$0		
5							To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1						\$7,426	
6							To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)						991 \$8,417	\$8,417