

**REPORT
ON THE
RATE SETTING AUDIT**

**ESKATON CARE CENTER FAIR OAKS
FAIR OAKS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841296282**

**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 FAIR OAKS
NATIONAL PROVIDER IDENTIFIER (NPI) 1841296282
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 \$16,276, 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 FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility No.:
206342258

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	\$ 6,213,757	\$ 119.95
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,028,544	\$ 19.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,020,906	\$ 19.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 551,360	\$ 10.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 629	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,789	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 263,994	\$ 5.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 573,323	\$ 11.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,561,860	\$ 30.15
11	Cost of Routine Service/Audited Total Costs	\$ 11,262,070.00	\$ 11,247,161	\$ 217.11
12	Total Patient Days (Adj)	51,804	51,804	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 217.40	\$ 217.11	
14	Overpayments (Adj 5,6)	\$ 0	\$ 16,276	
15	Medi-Cal Days (Adj 4)	31,884	31,929	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility No.:
206342258

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility No.:
206342258

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 94,480	\$ 94,480		
160	Activities	100,067		\$ 100,067	
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	539,084	0	0	539,084
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	542,551	0	0	542,551
083	Speech Pathology	91,227	0	0	91,227
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	6,019,210	94,480	100,067	6,213,757 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,386,619	\$ 94,480	\$ 100,067	\$ 7,386,619

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
ESKATON CARE CENTER FAIR OAKS

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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	\$ 132,763	\$ 132,763										
010	Housekeeping	246,749	1,481	\$ 248,230									
060	Laundry and Linen	88,516	2,994	5,662	\$ 97,172								
065	Dietary	441,489	12,895	24,382	0	\$ 478,765							
155	Social Services	N/A	5,782	10,933	0	0	\$ 16,715						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	24,422	46,178	0	0	0	0		\$ 70,601	\$ 70,601		
166	Medical Records	100,643	517	977	0	0	0	0		102,137		\$ 102,137	
170	Inservice Education - Nursing	74,890	0	0	0	0	0	0	\$ 74,890				
	ANCILLARY SERVICES												
075	Patient Supplies		397	750	0	0	0	0	0	1,147	91	131	\$ 1,369
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,215	7,970	0	0	0	0	0	12,184	3,944	5,706	21,835
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,481	4,691	0	0	0	0	0	7,172	3,837	5,551	16,561
083	Speech Pathology		400	757	0	0	0	0	0	1,157	643	931	2,731
085	Pharmacy		257	485	0	0	0	0	0	742	3,121	4,515	8,377
090	Laboratory		0	0	0	0	0	0	0	0	793	1,147	1,939
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		147	277	0	0	0	0	0	424	563	815	1,802
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		76,275	144,222	97,172	478,765	16,715	0	74,890	888,040	57,426	83,078	1,028,544 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		500	946	0	0	0	0	0	1,446	183	264	1,893
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,085,050	\$ 132,763	\$ 248,230	\$ 97,172	\$ 478,765	\$ 16,715	\$ -	\$ 74,890	\$ 912,312	\$ 70,601	\$ 102,137	\$ 1,085,050

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ESKATON CARE CENTER FAIR OAKS

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 323,602	\$ 323,602										
010	Housekeeping	54,863	3,609	\$ 58,472									
060	Laundry and Linen	21,080	7,299	1,334	\$ 29,713								
065	Dietary	313,618	31,430	5,743	0	\$ 350,792							
155	Social Services	3,417	14,094	2,575	0	0	\$ 20,086						
160	Activities	8,683	0	0	0	0	0	\$ 8,683					
165	Administration	N/A	59,528	10,878	0	0	0	0		\$ 70,406	\$ 70,406		
166	Medical Records	5,762	1,260	230	0	0	0	0		7,252		\$ 7,252	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	9,281	967	177	0	0	0	0	0	10,425	90	9	\$ 10,525
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,880	10,274	1,877	0	0	0	0	0	14,031	3,933	405	18,369
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	652	6,047	1,105	0	0	0	0	0	7,804	3,827	394	12,025
083	Speech Pathology	0	975	178	0	0	0	0	0	1,154	642	66	1,861
085	Pharmacy	460,130	626	114	0	0	0	0	0	460,870	3,112	321	464,303
090	Laboratory	117,538	0	0	0	0	0	0	0	117,538	790	81	118,410
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	81,982	358	65	0	0	0	0	0	82,405	562	58	83,024
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	328,578	185,916	33,972	29,713	350,792	20,086	8,683	0	957,740	57,268	5,899	1,020,906 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	21,872	1,219	223	0	0	0	0	0	23,314	182	19	23,515
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,752,938	\$ 323,602	\$ 58,472	\$ 29,713	\$ 350,792	\$ 20,086	\$ 8,683	\$ -	\$ 1,675,280	\$ 70,406	\$ 7,252	\$ 1,752,938

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 612,218	100%							
	Property Tax (line 40)	698	0%	\$ 612,916						
005	Plant Operations and Maintenance			17,076	\$ 17,076					
010	Housekeeping			6,645	190	\$ 6,835				
060	Laundry and Linen			13,439	385	156	\$ 13,980			
065	Dietary			57,872	1,659	671	0	\$ 60,202		
155	Social Services			25,950	744	301	0	0	\$ 26,995	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			109,608	3,141	1,272	0	0	0	0
166	Medical Records			2,320	66	27	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,781	51	21	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,917	542	219	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,134	319	129	0	0	0	0
083	Speech Pathology			1,796	51	21	0	0	0	0
085	Pharmacy			1,152	33	13	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			658	19	8	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			342,323	9,810	3,971	13,980	60,202	26,995	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,245	64	26	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 612,916	100%	\$ 612,916	\$ 17,076	\$ 6,835	\$ 13,980	\$ 60,202	\$ 26,995	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 612,218	100%							
	Property Tax (line 40)	698	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 114,021	\$ 114,021				
166	Medical Records				2,413		\$ 2,413			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,853	146	3	\$ 2,002	\$ 2,000	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,678	6,370	135	26,183	26,153	30
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,583	6,197	131	17,911	17,891	20
083	Speech Pathology			0	1,868	1,039	22	2,929	2,926	3
085	Pharmacy			0	1,199	5,040	107	6,345	6,338	7
090	Laboratory			0	0	1,280	27	1,307	1,306	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	685	909	19	1,614	1,612	2
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	457,282	92,744	1,963	551,988	551,360	629 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,335	295	6	2,637	2,634	3
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 612,916	100%	\$ -	\$ 496,482	\$ 114,021	\$ 2,413	\$ 612,916	\$ 612,218	\$ 698

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ESKATON CARE CENTER FAIR OAKS

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 18,566												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,901,606												
	Total Costs Allocable as Administration	1,920,172	64%											
167	CDPH Licensing Fees	40,311	1%											
168	Professional Liability Insurance	324,558	11%											
169	Quality Assurance Fees	704,851	24%											
174	Caregiver Training	0	0%											
	Total	2,989,892	100%						\$ 2,989,892					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,147	\$ 10,425	\$ 1,853	\$ 13,425	3,833	\$ 2,462	\$ 52	\$ 416	\$ 904	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			539,084	12,184	14,031	19,678	584,977	167,039	107,276	2,252	18,132	39,379	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			542,551	7,172	7,804	11,583	569,110	162,508	104,366	2,191	17,641	38,310	0
083	Speech Pathology			91,227	1,157	1,154	1,868	95,405	27,243	17,496	367	2,957	6,422	0
085	Pharmacy			0	742	460,870	1,199	462,811	132,155	84,873	1,782	14,346	31,155	0
090	Laboratory			0	0	117,538	0	117,538	33,563	21,555	453	3,643	7,912	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	424	82,405	685	83,514	23,847	15,315	322	2,589	5,622	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			6,213,757	888,040	957,740	457,282	8,516,818	2,431,966	1,561,860	32,789	263,994	573,323	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,446	23,314	2,335	27,095	7,737	4,969	104	840	1,824	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,989,892		\$ 7,386,619	\$ 912,312	\$ 1,675,280	\$ 496,482	\$ 10,470,694	\$ 2,989,892					
	Total Administrative Costs							\$ 2,989,892		\$ 1,920,172	\$ 40,311	\$ 324,558	\$ 704,851	\$ -
	Unit Cost Multiplier							0.28554861						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 172,738	\$ 77,658	\$ 116,434	\$ 366,829							
	TOTAL FACILITY COSTS							\$ 13,827,415						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ESKATON CARE CENTER FAIR OAKS

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,141									
010	Housekeeping	444	444								
060	Laundry and Linen	898	898	898							
065	Dietary	3,867	3,867	3,867							
155	Social Services	1,734	1,734	1,734							
160	Activities										
165	Administration	7,324	7,324	7,324							
166	Medical Records	155	155	155							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	119	119	119						13,425	13,425
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,264	1,264	1,264						584,977	584,977
081	Respiratory Therapy									0	0
082	Occupational Therapy	744	744	744						569,110	569,110
083	Speech Pathology	120	120	120						95,405	95,405
085	Pharmacy	77	77	77						462,811	462,811
090	Laboratory									117,538	117,538
095	Home Health Services									0	0
100	Other Ancillary Services	44	44	44						83,514	83,514
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	22,874	22,874	22,874	180,208	154,464	6,347,788	6,347,788	6,347,788	8,516,818	8,516,818
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						27,095	27,095
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	40,955	39,814	39,370	180,208	154,464	6,347,788	6,347,788	6,347,788	10,470,694	10,470,694
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 94,480 0.014883925	\$ 100,067 0.015764074			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 132,763 3.33458080	\$ 248,230 6.30504328	\$ 97,172 0.53922347	\$ 478,765 3.09952757	\$ 16,715 0.00263322	\$ - 0.00000000	\$ 74,890 0.01179781	\$ 70,601 0.00674269	\$ 102,137 0.00975457
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 323,602 8.12784448	\$ 58,472 1.48518575	\$ 29,713 0.16487892	\$ 350,792 2.27102489	\$ 20,086 0.00316425	\$ 8,683 0.00136788	\$ - 0.00000000	\$ 70,406 0.00672409	\$ 7,252 0.00069260
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 612,916 14.96559639	\$ 17,076 0.42888797	\$ 6,835 0.17361318	\$ 13,980 0.07757786	\$ 60,202 0.38974669	\$ 26,995 0.00425268	\$ - 0.00000000	\$ - 0.00000000	\$ 114,021 0.01088951	\$ 2,413 0.00023046

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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	\$ 97,152	\$ 0	\$ 97,152	(Sch 3)
005	.20-.39	Fringe Benefits	6200	35,611	0	35,611	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	323,602	0	323,602	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 456,365	\$ 0	\$ 456,365	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 180,421	\$ 0	\$ 180,421	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,328	0	66,328	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	54,863	0	54,863	(Sch 4)
010		Housekeeping - Total	6300	\$ 301,612	\$ 0	\$ 301,612	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 248,254	\$ 0	\$ 248,254	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	173,597	0	173,597	(Sch 5)
025		Depreciation: Equipment	7140	91,729	0	91,729	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	19,876	0	19,876	(Sch 5)
035		Leases and Rentals	7200	19,059	0	19,059	(Sch 5)
040		Property Taxes	7300	698	0	698	(Sch 5)
045		Property Insurance	7400	18,566	0	18,566	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	59,703	0	59,703	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,389,459	\$ 0	\$ 1,389,459	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 64,542	\$ 0	\$ 64,542	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,974	0	23,974	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,080	0	21,080	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,596	\$ 0	\$ 109,596	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 323,549	\$ 0	\$ 323,549	(Sch 3)
065	.20-.39	Fringe Benefits	6500	117,940	0	117,940	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	313,618	0	313,618	(Sch 4)
065		Dietary - Total	6500	\$ 755,107	\$ 0	\$ 755,107	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	9,281	0	9,281	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,281	\$ 0	\$ 9,281	
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 FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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	\$ 386,936	\$ 0	\$ 386,936	(Sch 2)
080	.20-.39	Fringe Benefits	8200	142,772	0	142,772	(Sch 2)
080	.79	Agency Staff	8200	9,376	0	9,376	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,880	0	1,880	(Sch 4)
080		Physical Therapy - Total	8200	\$ 540,964	\$ 0	\$ 540,964	
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	\$ 393,156	\$ 0	\$ 393,156	(Sch 2)
082	.20-.39	Fringe Benefits	8250	145,472	0	145,472	(Sch 2)
082	.79	Agency Staff	8250	3,923	0	3,923	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	652	0	652	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 543,203	\$ 0	\$ 543,203	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 65,765	\$ 0	\$ 65,765	(Sch 2)
083	.20-.39	Fringe Benefits	8280	24,153	0	24,153	(Sch 2)
083	.79	Agency Staff	8280	1,309	0	1,309	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 91,227	\$ 0	\$ 91,227	
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	460,130	0	460,130	(Sch 4)
085		Pharmacy - Total	8300	\$ 460,130	\$ 0	\$ 460,130	
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	117,538	0	117,538	(Sch 4)
090		Laboratory - Total	8400	\$ 117,538	\$ 0	\$ 117,538	
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	81,982	0	81,982	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,982	\$ 0	\$ 81,982	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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		\$ 1,844,325	\$ 0	\$ 1,844,325	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,381,892	\$ 0	\$ 4,381,892	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,607,436	0	1,607,436	(Sch 2)
105	.49	Agency Staff	6110	29,882	0	29,882	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	328,578	0	328,578	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,347,788	\$ 0	\$ 6,347,788	
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 FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	21,872	0	21,872	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 21,872	\$ 0	\$ 21,872	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 6,369,660	\$ 0	\$ 6,369,660	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 69,198	\$ 0	\$ 69,198	(Sch 2)
155	.20-.39	Fringe Benefits	6600	25,282	0	25,282	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,417	0	3,417	(Sch 4)
155		Social Services - Total	6600	\$ 97,897	\$ 0	\$ 97,897	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ESKATON CARE CENTER FAIR OAKS

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

Provider NPI:
1841296282

OSHPD Facility Number:
206342258

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	\$ 73,194	\$ 0	\$ 73,194	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,873	0	26,873	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,683	0	8,683	(Sch 4)
160		Activities - Total	6700	\$ 108,750	\$ 0	\$ 108,750	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 295,198	\$ 0	\$ 295,198	(Sch 6)
165	.20-.39	Fringe Benefits	6900	111,631	0	111,631	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,494,777	0	1,494,777	(Sch 6)
165		Administration - Total	6900	\$ 1,901,606	\$ 0	\$ 1,901,606	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,426	\$ 0	\$ 73,426	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,217	0	27,217	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,762	0	5,762	(Sch 4)
166		Medical Records - Total	6900	\$ 106,405	\$ 0	\$ 106,405	
167		CDPH Licensing Fees	6900	\$ 40,311	\$ 0	\$ 40,311	(Sch 6)
168		Professional Liability Insurance	6900	\$ 324,558	\$ 0	\$ 324,558	(Sch 6)
169		Quality Assurance Fees	6900	\$ 704,851	\$ 0	\$ 704,851	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,817	\$ 0	\$ 54,817	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,073	0	20,073	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,890	\$ 0	\$ 74,890	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,359,268	\$ 0	\$ 3,359,268	
200		Total		\$ 13,827,415	\$ 0	\$ 13,827,415	

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

Provider Name							Fiscal Period		Provider NPI		Adjustments
ESKATON CARE CENTER FAIR OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1841296282		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
1	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,141	1,141	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	444	444	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	898	898	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,867	3,867	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	119	119	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,264	1,264	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	744	744	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	120	120	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	77	77	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	44	44	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	22,874	22,874	
	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	1,734	1,734	
	10.7	165	1,2,3	7	165	N/A	Administration	0	7,324	7,324	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	155	155	
	10.7	175	1	7	N/A	N/A	Total Square Feet - Capital	0	40,955	40,955	
	10.7	175	2	7	N/A	N/A	Total Square Feet - Plant Operations and Maintenance	0	39,814	39,814	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	0	39,370	39,370	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	180,208	180,208	
	10.7	175	5	7	N/A	N/A	Total Laundry Pounds - Laundry	0	180,208	180,208	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	154,464	154,464	
	10.7	175	5	7	N/A	N/A	Total Meals Served - Dietary	0	154,464	154,464	
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 FAIR OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841296282		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
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	31,884	45	31,929

Provider Name							Fiscal Period			Provider NPI		Adjustments			
ESKATON CARE CENTER FAIR OAKS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841296282		6			
Report References							Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report											
	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						\$7,847		
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)						8,429	\$16,276	\$16,276
													\$16,276		