

**REPORT  
ON THE  
RATE SETTING AUDIT**

**ESKATON VILLAGE CARE CENTER  
CARMICHAEL, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1780680025**

**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**



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 VILLAGE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1780680025  
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 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 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.

Alex Delgado  
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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. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility No.:  
206344077

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	\$ 1,426,983	\$ 113.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 458,274	\$ 36.34
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 365,407	\$ 28.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 160,307	\$ 12.71
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,570	\$ 0.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,973	\$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 67,990	\$ 5.39
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 416,189	\$ 33.00
11	Cost of Routine Service/Audited Total Costs	\$ 2,890,241.00	\$ 2,905,693	\$ 230.43
12	Total Patient Days (Adj )	12,610	12,610	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 229.20	\$ 230.43	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj )	71	71	
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 VILLAGE CARE CENTER

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

**Provider NPI:**  
1780680025

**OSHPD Facility No.:**  
206344077

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 VILLAGE CARE CENTER

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

**Provider NPI:**  
1780680025

**OSHPD Facility No.:**  
206344077

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 25,393	\$ 25,393		
160	Activities	38,185		\$ 38,185	
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	79,452	0	0	79,452
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	45,781	0	0	45,781
083	Speech Pathology	10,507	0	0	10,507
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	1,363,405	25,393	38,185	1,426,983
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>\$ 1,562,723</b>	<b>\$ 25,393</b>	<b>\$ 38,185</b>	<b>\$ 1,562,723</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ESKATON VILLAGE CARE CENTER

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	\$ 13,771	\$ 13,771										
010	Housekeeping	90,778	200	\$ 90,978									
060	Laundry and Linen	23,710	687	4,602	\$ 28,999								
065	Dietary	271,457	996	6,680	0	\$ 279,133							
155	Social Services	N/A	639	4,282	0	0	\$ 4,920						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,256	21,829	0	0	0	0		\$ 25,086	\$ 25,086		
166	Medical Records	45,398	187	1,256	0	0	0	0		46,841		\$ 46,841	
170	Inservice Education - Nursing	28,409	0	0	0	0	0	0	\$ 28,409				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		82	548	0	0	0	0	0	629	81	151	\$ 861
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		296	1,984	0	0	0	0	0	2,280	916	1,711	4,907
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		296	1,984	0	0	0	0	0	2,280	547	1,022	3,849
083	Speech Pathology		0	0	0	0	0	0	0	0	104	194	298
085	Pharmacy		62	414	0	0	0	0	0	476	349	651	1,476
090	Laboratory		0	0	0	0	0	0	0	0	167	311	478
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		70	468	0	0	0	0	0	537	199	371	1,107
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		6,795	45,556	28,999	279,133	4,920	0	28,409	393,813	22,482	41,979	458,274 *
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		205	1,376	0	0	0	0	0	1,581	242	451	2,274
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 473,523</b>	<b>\$ 13,771</b>	<b>\$ 90,978</b>	<b>\$ 28,999</b>	<b>\$ 279,133</b>	<b>\$ 4,920</b>	<b>\$ -</b>	<b>\$ 28,409</b>	<b>\$ 401,596</b>	<b>\$ 25,086</b>	<b>\$ 46,841</b>	<b>\$ 473,523</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ESKATON VILLAGE CARE CENTER

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	\$ 126,138	\$ 126,138										
010	Housekeeping	24,851	1,834	\$ 26,685									
060	Laundry and Linen	20,396	6,288	1,350	\$ 28,034								
065	Dietary	165,376	9,127	1,959	0	\$ 176,462							
155	Social Services	2,626	5,850	1,256	0	0	\$ 9,732						
160	Activities	13,606	0	0	0	0	0	\$ 13,606					
165	Administration	N/A	29,826	6,403	0	0	0	0		\$ 36,228	\$ 36,228		
166	Medical Records	183	1,716	368	0	0	0	0		2,267		\$ 2,267	
170	Inservice Education - Nursing	1,436	0	0	0	0	0	0	\$ 1,436				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,533	748	161	0	0	0	0	0	6,442	117	7	\$ 6,566
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	3,670	2,711	582	0	0	0	0	0	6,962	1,323	83	8,368
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	37	2,711	582	0	0	0	0	0	3,329	790	49	4,169
083	Speech Pathology	0	0	0	0	0	0	0	0	0	150	9	159
085	Pharmacy	33,282	566	121	0	0	0	0	0	33,969	504	32	34,505
090	Laboratory	16,848	0	0	0	0	0	0	0	16,848	241	15	17,104
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,853	639	137	0	0	0	0	0	18,629	287	18	18,934
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	26,032	62,243	13,362	28,034	176,462	9,732	13,606	1,436	330,907	32,468	2,032	365,407
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	17,830	1,880	404	0	0	0	0	0	20,114	349	22	20,484
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 475,697</b>	<b>\$ 126,138</b>	<b>\$ 26,685</b>	<b>\$ 28,034</b>	<b>\$ 176,462</b>	<b>\$ 9,732</b>	<b>\$ 13,606</b>	<b>\$ 1,436</b>	<b>\$ 437,201</b>	<b>\$ 36,228</b>	<b>\$ 2,267</b>	<b>\$ 475,697</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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)	\$ 178,275	98%							
	Property Tax (line 40)	2,858	2%	\$ 181,133						
005	Plant Operations and Maintenance			1,893	\$ 1,893					
010	Housekeeping			2,607	28	\$ 2,634				
060	Laundry and Linen			8,935	94	133	\$ 9,163			
065	Dietary			12,969	137	193	0	\$ 13,299		
155	Social Services			8,313	88	124	0	0	\$ 8,525	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			42,382	448	632	0	0	0	0
166	Medical Records			2,438	26	36	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,063	11	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,852	41	57	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,852	41	57	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			804	8	12	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			908	10	14	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			88,446	934	1,319	9,163	13,299	8,525	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			2,672	28	40	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 181,133</b>	<b>100%</b>	<b>\$ 181,133</b>	<b>\$ 1,893</b>	<b>\$ 2,634</b>	<b>\$ 9,163</b>	<b>\$ 13,299</b>	<b>\$ 8,525</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 98% Of Total	Property Tax 2% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 178,275	98%							
	Property Tax (line 40)	2,858	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,461	\$ 43,461				
166	Medical Records				2,500		\$ 2,500			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,091	140	8	\$ 1,238	\$ 1,219	\$ 20
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,950	1,587	91	5,628	5,540	89
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,950	948	55	4,953	4,874	78
083	Speech Pathology			0	0	180	10	190	187	3
085	Pharmacy			0	825	604	35	1,464	1,440	23
090	Laboratory			0	0	289	17	305	300	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	931	344	20	1,295	1,275	20
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	121,686	38,950	2,241	162,877	160,307	2,570*
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	2,740	419	24	3,182	3,132	50
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 181,133	100%	\$ -	\$ 135,171	\$ 43,461	\$ 2,500	\$ 181,133	\$ 178,275	\$ 2,858

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ESKATON VILLAGE CARE CENTER

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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. 85% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,218												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	459,174												
	Total Costs Allocable as Administration	464,392	85%											
167	CDPH Licensing Fees	8,896	2%											
168	Professional Liability Insurance	75,865	14%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	549,153	100%						\$ 549,153					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 629	\$ 6,442	\$ 1,091	\$ 8,162	1,767	\$ 1,494	\$ 29	\$ 244	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			79,452	2,280	6,962	3,950	92,644	20,056	16,960	325	2,771	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			45,781	2,280	3,329	3,950	55,340	11,980	10,131	194	1,655	0	0
083	Speech Pathology			10,507	0	0	0	10,507	2,275	1,924	37	314	0	0
085	Pharmacy			0	476	33,969	825	35,270	7,635	6,457	124	1,055	0	0
090	Laboratory			0	0	16,848	0	16,848	3,647	3,084	59	504	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	537	18,629	931	20,097	4,351	3,679	70	601	0	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			1,426,983	393,813	330,907	121,686	2,273,389	492,152	416,189	7,973	67,990	0	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	1,581	20,114	2,740	24,435	5,290	4,473	86	731	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 549,153		\$ 1,562,723	\$ 401,596	\$ 437,201	\$ 135,171	\$ 2,536,692	\$ 549,153					
	Total Administrative Costs							\$ 549,153		\$ 464,392	\$ 8,896	\$ 75,865	\$ -	\$ -
	Unit Cost Multiplier							0.21648390						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,927	\$ 38,496	\$ 45,962	\$ 156,384							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,242,229						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ESKATON VILLAGE CARE CENTER

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	146									
010	Housekeeping	201	201								
060	Laundry and Linen	689	689	689							
065	Dietary	1,000	1,000	1,000							
155	Social Services	641	641	641							
160	Activities										
165	Administration	3,268	3,268	3,268							
166	Medical Records	188	188	188							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	82	82	82						8,162	8,162
077	Specialized Support Surfaces									0	0
080	Physical Therapy	297	297	297						92,644	92,644
081	Respiratory Therapy									0	0
082	Occupational Therapy	297	297	297						55,340	55,340
083	Speech Pathology									10,507	10,507
085	Pharmacy	62	62	62						35,270	35,270
090	Laboratory									16,848	16,848
095	Home Health Services									0	0
100	Other Ancillary Services	70	70	70						20,097	20,097
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,820	6,820	6,820	44,135	37,830	1,389,437	1,389,437	1,389,437	2,273,389	2,273,389
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	206	206	206						24,435	24,435
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	13,967	13,821	13,620	44,135	37,830	1,389,437	1,389,437	1,389,437	2,536,692	2,536,692
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 25,393	\$ 38,185			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.018275748	0.027482354			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 13,771	\$ 90,978	\$ 28,999	\$ 279,133	\$ 4,920	\$ -	\$ 28,409	\$ 25,086	\$ 46,841
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		0.99638232	6.67975572	0.65704903	7.37861851	0.00354129	0.00000000	0.02044641	0.00988911	0.01846543
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 126,138	\$ 26,685	\$ 28,034	\$ 176,462	\$ 9,732	\$ 13,606	\$ 1,436	\$ 36,228	\$ 2,267
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.12654656	1.95928310	0.63519059	4.66460031	0.00700429	0.00979246	0.00103351	0.01428179	0.00089374
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 181,133	\$ 1,893	\$ 2,634	\$ 9,163	\$ 13,299	\$ 8,525	\$ -	\$ -	\$ 43,461	\$ 2,500
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	12.96864037	0.13699598	0.19340917	0.20761397	0.35154760	0.00613535	0.00000000	0.00000000	0.01713305	0.00098562

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	\$ 10,081	\$ 0	\$ 10,081	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,690	0	3,690	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	126,138	0	126,138	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 139,909	\$ 0	\$ 139,909	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,454	\$ 0	\$ 66,454	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,324	0	24,324	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,851	0	24,851	(Sch 4)
010		Housekeeping - Total	6300	\$ 115,629	\$ 0	\$ 115,629	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 100,562	\$ 0	\$ 100,562	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	45,603	0	45,603	(Sch 5)
025		Depreciation: Equipment	7140	5,818	0	5,818	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,617	0	3,617	(Sch 5)
035		Leases and Rentals	7200	4,691	0	4,691	(Sch 5)
040		Property Taxes	7300	2,858	0	2,858	(Sch 5)
045		Property Insurance	7400	5,218	0	5,218	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	17,984	0	17,984	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 441,889	\$ 0	\$ 441,889	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 17,242	\$ 0	\$ 17,242	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,468	0	6,468	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,396	0	20,396	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 44,106	\$ 0	\$ 44,106	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 198,728	\$ 0	\$ 198,728	(Sch 3)
065	.20-.39	Fringe Benefits	6500	72,729	0	72,729	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,376	0	165,376	(Sch 4)
065		Dietary - Total	6500	\$ 436,833	\$ 0	\$ 436,833	
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	5,533	0	5,533	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,533	\$ 0	\$ 5,533	
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 VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	\$ 58,019	\$ 0	\$ 58,019	(Sch 2)
080	.20-.39	Fringe Benefits	8200	21,290	0	21,290	(Sch 2)
080	.79	Agency Staff	8200	143	0	143	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,670	0	3,670	(Sch 4)
080		Physical Therapy - Total	8200	\$ 83,122	\$ 0	\$ 83,122	
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	\$ 33,447	\$ 0	\$ 33,447	(Sch 2)
082	.20-.39	Fringe Benefits	8250	12,334	0	12,334	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	37	0	37	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 45,818	\$ 0	\$ 45,818	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 7,709	\$ 0	\$ 7,709	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,798	0	2,798	(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	\$ 10,507	\$ 0	\$ 10,507	
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	33,282	0	33,282	(Sch 4)
085		Pharmacy - Total	8300	\$ 33,282	\$ 0	\$ 33,282	
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	16,848	0	16,848	(Sch 4)
090		Laboratory - Total	8400	\$ 16,848	\$ 0	\$ 16,848	
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	17,853	0	17,853	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,853	\$ 0	\$ 17,853	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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		\$ 212,963	\$ 0	\$ 212,963	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 996,260	\$ 0	\$ 996,260	(Sch 2)
105	.20-.39	Fringe Benefits	6110	367,145	0	367,145	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	26,032	0	26,032	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,389,437	\$ 0	\$ 1,389,437	
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 VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	17,830	0	17,830 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 17,830	\$ 0	\$ 17,830
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>		\$ 1,407,267	\$ 0	\$ 1,407,267
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,455	\$ 0	\$ 18,455 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,938	0	6,938 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,626	0	2,626 (Sch 4)
155		Social Services - Total	6600	\$ 28,019	\$ 0	\$ 28,019

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
ESKATON VILLAGE CARE CENTER

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

Provider NPI:  
1780680025

OSHPD Facility Number:  
206344077

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	\$ 28,012	\$ 0	\$ 28,012	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,173	0	10,173	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,606	0	13,606	(Sch 4)
160		Activities - Total	6700	\$ 51,791	\$ 0	\$ 51,791	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 84,268	\$ 0	\$ 84,268	(Sch 6)
165	.20-.39	Fringe Benefits	6900	31,075	0	31,075	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	343,831	0	343,831	(Sch 6)
165		Administration - Total	6900	\$ 459,174	\$ 0	\$ 459,174	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,120	\$ 0	\$ 33,120	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,278	0	12,278	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	183	0	183	(Sch 4)
166		Medical Records - Total	6900	\$ 45,581	\$ 0	\$ 45,581	
167		CDPH Licensing Fees	6900	\$ 8,896	\$ 0	\$ 8,896	(Sch 6)
168		Professional Liability Insurance	6900	\$ 75,865	\$ 0	\$ 75,865	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 20,819	\$ 0	\$ 20,819	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,590	0	7,590	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,436	0	1,436	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,845	\$ 0	\$ 29,845	
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>		\$ 699,171	\$ 0	\$ 699,171	
200		<b>Total</b>		\$ 3,242,229	\$ 0	\$ 3,242,229	

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 VILLAGE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1780680025		3
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 STATISTICS</u></b>											
1	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	0	146	146	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	201	201	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	689	689	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,000	1,000	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	82	82	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	297	297	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	297	297	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	62	62	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	70	70	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	6,820	6,820	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	206	206	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	641	641	
	10.7	165	1,2,3	7	165	N/A	Administration	0	3,268	3,268	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	188	188	
	10.5	175	1	7	N/A	N/A	Total Square Feet - Capital	0	13,967	13,967	
	10.7	175	2	7	N/A	N/A	Total Square Feet - Plant Operations and Maintenance	0	13,821	13,821	
	10.7	175	3	7	N/A	N/A	Total Square Feet - Housekeeping	0	13,620	13,620	
2	10.5	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	44,135	44,135	
	10.7	175	5	7	N/A	N/A	Total Laundry Pounds - Laundry	0	44,135	44,135	
3	10.5	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	37,830	37,830	
	10.7	175	5	7	N/A	N/A	Total Meals Served - Dietary	0	37,830	37,830	
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											