

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

Joshua Kauffman, VP
Premier BH, Inc.
6100 Wilshire Boulevard, Suite 1111
Los Angeles, CA 90048

ELDORADO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1568484517
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$199,904, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility No.:
206370853

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,143,643	\$ 87.11
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,443,688	\$ 17.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,806,513	\$ 22.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,453,274	\$ 17.72
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 142,859	\$ 1.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,543	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 267,698	\$ 3.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 782,174	\$ 9.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,259,846	\$ 27.56
11	Cost of Routine Service/Audited Total Costs	\$ 15,335,514	\$ 15,334,238	\$ 186.98
12	Total Patient Days (Adj 12)	81,689	82,009	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 187.73	\$ 186.98	
14	Overpayments (Adj 17,18)	\$ 0	\$ (199,904)	
15	Medi-Cal Days (Adj 13)	47,475	47,491	
16	Medi-Cal Managed Care Days (Adj 14)		1,622	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,729,833	\$ 320.35
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 223,083	\$ 19.16
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 983,001	\$ 84.43
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 285,418	\$ 24.51
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 28,057	\$ 2.41
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 15,123	\$ 1.30
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 117,202	\$ 10.07
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 342,447	\$ 29.41
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 989,395	\$ 84.98
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 6,721,530	\$ 6,713,560	\$ 576.62
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	11,643	11,643	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 577.30	\$ 576.62	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility No.:
206370853

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility No.:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 221,114	\$ 221,114		
160	Activities	388,114		\$ 388,114	
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	0	0	0	0 ***
081	Respiratory Therapy	688,065	0	0	688,065 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
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	6,721,120	153,351	269,172	7,143,643 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	2,979,289	67,763	118,942	3,165,994 **
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	\$ 10,997,702	\$ 221,114	\$ 388,114	\$ 10,997,702

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ELDORADO CARE CENTER

NPI:
1568484517

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 209,508	\$ 209,508										
010	Housekeeping	362,356	2,290	\$ 364,646									
060	Laundry and Linen	231,870	5,394	9,491	\$ 246,755								
065	Dietary	663,834	31,571	55,556	0	\$ 750,960							
155	Social Services	N/A	400	704	0	0	\$ 1,104						
160	Activities	N/A	3,990	7,020	0	0	0	\$ 11,010					
165	Administration	N/A	6,234	10,970	0	0	0	0	\$ 17,205	\$ 17,205			
166	Medical Records	173,636	1,599	2,815	0	0	0	0	178,050		\$ 178,050		
170	Inservice Education - Nursing	89,854	918	1,615	0	0	0	0	\$ 92,387				
ANCILLARY SERVICES													
075	Patient Supplies		1,518	2,671	0	0	0	0	0	4,188	87	896	\$ 5,170
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,876	8,580	0	0	0	0	0	13,455	1,101	11,393	25,949
081	Respiratory Therapy		182	320	0	0	0	0	0	502	818	8,464	9,783
082	Occupational Therapy		2,299	4,046	0	0	0	0	0	6,345	955	9,888	17,189
083	Speech Pathology		0	0	0	0	0	0	0	0	81	838	919
085	Pharmacy		659	1,159	0	0	0	0	0	1,818	561	5,803	8,182
090	Laboratory		0	0	0	0	0	0	0	0	160	1,652	1,811
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	457	4,729	5,186
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		121,162	213,211	216,317	710,868	765	7,636	64,074	1,334,033	9,662	99,993	1,443,688
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		25,068	44,114	30,438	40,093	338	3,374	28,313	171,738	3,297	34,120	209,154
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		950	1,671	0	0	0	0	0	2,621	22	224	2,866
145	Other Nonreimbursable		400	704	0	0	0	0	0	1,104	5	52	1,160
	TOTAL	\$ 1,731,058	\$ 209,508	\$ 364,646	\$ 246,755	\$ 750,960	\$ 1,104	\$ 11,010	\$ 92,387	\$ 1,535,803	\$ 17,205	\$ 178,050	\$ 1,731,058

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ELDORADO CARE CENTER

NPI:
1568484517

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 492,487	\$ 492,487										
010	Housekeeping	73,097	5,383	\$ 78,480									
060	Laundry and Linen	45,052	12,679	2,043	\$ 59,773								
065	Dietary	667,521	74,213	11,957	0	\$ 753,691							
155	Social Services	1,495	940	151	0	0	\$ 2,586						
160	Activities	31,555	9,378	1,511	0	0	0	\$ 42,444					
165	Administration	N/A	14,655	2,361	0	0	0	0		\$ 17,016	\$ 17,016		
166	Medical Records	12,275	3,760	606	0	0	0	0		16,641		\$ 16,641	
170	Inservice Education - Nursing	0	2,158	348	0	0	0	0	\$ 2,505				
ANCILLARY SERVICES													
075	Patient Supplies	82,740	3,568	575	0	0	0	0	0	86,882	86	84	\$ 87,052
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	1,272,340	11,461	1,847	0	0	0	0	0	1,285,647	1,089	1,065	1,287,801
081	Respiratory Therapy	309,506	427	69	0	0	0	0	0	310,002	809	791	311,602
082	Occupational Therapy	1,133,726	5,405	871	0	0	0	0	0	1,140,001	945	924	1,141,871
083	Speech Pathology	99,024	0	0	0	0	0	0	0	99,024	80	78	99,182
085	Pharmacy	675,818	1,549	250	0	0	0	0	0	677,616	555	542	678,713
090	Laboratory	195,225	0	0	0	0	0	0	0	195,225	158	154	195,537
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	558,971	0	0	0	0	0	0	0	558,971	452	442	559,865
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	658,090	284,813	45,888	52,400	713,452	1,794	29,437	1,737	1,787,611	9,556	9,345	1,806,513
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	281,452	58,928	9,494	7,373	40,238	793	13,007	768	412,054	3,261	3,189	418,503
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	11,954	2,232	360	0	0	0	0	0	14,546	21	21	14,588
145	Other Nonreimbursable	0	940	151	0	0	0	0	0	1,091	5	5	1,101
	TOTAL	\$ 6,602,328	\$ 492,487	\$ 78,480	\$ 59,773	\$ 753,691	\$ 2,586	\$ 42,444	\$ 2,505	\$ 6,568,672	\$ 17,016	\$ 16,641	\$ 6,602,328

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,837,867	91%							
	Property Tax (line 40)	180,665	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 60,728	\$ 60,728				
166	Medical Records				15,580		\$ 15,580			
170	Inservice Education - Nursing			\$ 8,941						
ANCILLARY SERVICES										
075	Patient Supplies			0	14,784	305	78	\$ 15,167	\$ 13,810	\$ 1,358 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	47,493	3,886	997	52,376	47,688	4,688 ***
081	Respiratory Therapy			0	1,770	2,887	741	5,398	4,915	483 ***
082	Occupational Therapy			0	22,397	3,373	865	26,635	24,251	2,384 ***
083	Speech Pathology			0	0	286	73	359	327	32 ***
085	Pharmacy			0	6,418	1,979	508	8,905	8,108	797 ***
090	Laboratory			0	0	563	145	708	645	63 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	1,613	414	2,027	1,845	181 ***
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			6,201	1,553,279	34,105	8,750	1,596,133	1,453,274	142,859 *
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			2,740	282,938	11,637	2,986	297,560	270,928	26,633 **
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	9,251	76	20	9,347	8,510	837
145	Other Nonreimbursable			0	3,895	18	5	3,917	3,567	351
	TOTAL	\$ 2,018,532	100%	\$ 8,941	\$ 1,942,224	\$ 60,728	\$ 15,580	\$ 2,018,532	\$ 1,837,867	\$ 180,665

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ELDORADO CARE CENTER

NPI:
1568484517

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 8% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 168,685												
055	Interest - Other	108,106												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	3,747,142												
	Total Costs Allocable as Administration	4,023,933	68%											
167	CDPH Licensing Fees	61,508	1%											
168	Professional Liability Insurance	476,669	8%											
169	Quality Assurance Fees	1,392,756	23%											
174	Caregiver Training	0	0%											
	Total	5,954,866	100%						\$ 5,954,866					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 4,188	\$ 86,882	\$ 14,784	\$ 105,854	29,953	\$ 20,241	\$ 309	\$ 2,398	\$ 7,006	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	13,455	1,285,647	47,493	1,346,596	381,042	257,485	3,936	30,501	89,120	0
081	Respiratory Therapy			688,065	502	310,002	1,770	1,000,339	283,063	191,276	2,924	22,658	66,204	0
082	Occupational Therapy			0	6,345	1,140,001	22,397	1,168,743	330,715	223,477	3,416	26,473	77,350	0
083	Speech Pathology			0	0	99,024	0	99,024	28,021	18,935	289	2,243	6,554	0
085	Pharmacy			0	1,818	677,616	6,418	685,853	194,073	131,143	2,005	15,535	45,391	0
090	Laboratory			0	0	195,225	0	195,225	55,242	37,329	571	4,422	12,920	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	558,971	0	558,971	158,170	106,882	1,634	12,661	36,994	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			7,143,643	1,334,033	1,787,611	1,553,279	11,818,565	3,344,261	2,259,846	34,543	267,698	782,174	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			3,165,994	171,738	412,054	282,938	4,032,723	1,141,127	771,103	11,787	91,344	266,893	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,621	14,546	9,251	26,418	7,475	5,051	77	598	1,748	0
145	Other Nonreimbursable			0	1,104	1,091	3,895	6,090	1,723	1,164	18	138	403	0
	SUBTOTAL	\$ 5,954,866		\$ 10,997,702	\$ 1,535,803	\$ 6,568,672	\$ 1,942,224	\$ 21,044,401	\$ 5,954,866					
	Total Administrative Costs							\$ 5,954,866		\$ 4,023,933	\$ 61,508	\$ 476,669	\$ 1,392,756	\$ 0
	Unit Cost Multiplier							0.28296676						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 195,255	\$ 33,656	\$ 76,308	\$ 305,219							
	TOTAL FACILITY COSTS							\$ 27,304,486						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
ELDORADO CARE CENTER

NPI:
1568484517

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 8,11)	Plant Ops (SQ FT) 5 (Adjs 8,11)	Hskpng (SQ FT) 10 (Adjs 8,11)	Laundry (LBS) 60 (Adj 9)	Dietary (MEALS) 65 (Adj 10)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	156									
010	Housekeeping	504	504								
060	Laundry and Linen	1,187	1,187	1,187							
065	Dietary	6,948	6,948	6,948							
155	Social Services	88	88	88							
160	Activities	878	878	878							
165	Administration	1,372	1,372	1,372							
166	Medical Records	352	352	352							
170	Inservice Education - Nursing	202	202	202							
	ANCILLARY SERVICES										
075	Patient Supplies	334	334	334						105,854	105,854
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	1,073	1,073	1,073						1,346,596	1,346,596
081	Respiratory Therapy	40	40	40						1,000,339	1,000,339
082	Occupational Therapy	506	506	506						1,168,743	1,168,743
083	Speech Pathology									99,024	99,024
085	Pharmacy	145	145	145						685,853	685,853
090	Laboratory									195,225	195,225
095	Home Health Services									0	0
100	Other Ancillary Services									558,971	558,971
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,665	26,665	26,665	406,475	243,885	7,379,210	7,379,210	7,379,210	11,818,565	11,818,565
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care	5,517	5,517	5,517	57,195	13,755	3,260,741	3,260,741	3,260,741	4,032,723	4,032,723
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	209	209	209						26,418	26,418
145	Other Nonreimbursable	88	88	88						6,090	6,090
	TOTAL STATISTICS	46,264	46,108	45,604	463,670	257,640	10,639,951	10,639,951	10,639,951	21,044,401	21,044,401
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 221,114 0.020781487	\$ 388,114 0.036477048			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 209,508 4.54385356	\$ 364,646 7.99592365	\$ 246,755 0.53217744	\$ 750,960 2.91476623	\$ 1,104 0.00010371	\$ 11,010 0.00103477	\$ 92,387 0.00868303	\$ 17,205 0.00081754	\$ 178,050 0.00846068
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 492,487 10.68116162	\$ 78,480 1.72090837	\$ 59,773 0.12891336	\$ 753,691 2.92536323	\$ 2,586 0.00024308	\$ 42,444 0.00398912	\$ 2,505 0.00023545	\$ 17,016 0.00080856	\$ 16,641 0.00079073
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,018,532 43.63072800	\$ 6,806 0.14761850	\$ 22,064 0.48382349	\$ 52,539 0.11331161	\$ 307,534 1.19365610	\$ 3,895 0.00036608	\$ 38,862 0.00365248	\$ 8,941 0.00084032	\$ 60,728 0.00288569	\$ 15,580 0.00074035

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 163,834	\$ 0	\$ 163,834	(Sch 3)
005	.20-.39	Fringe Benefits	6200	45,674	0	45,674	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	492,487	0	492,487	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 701,995	\$ 0	\$ 701,995	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,546	\$ 0	\$ 130,546	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,961	0	40,961	(Sch 3)
010	.79	Agency Staff	6300	190,849	0	190,849	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	73,097	0	73,097	(Sch 4)
010		Housekeeping - Total	6300	\$ 435,453	\$ 0	\$ 435,453	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 607,250	\$ 0	\$ 607,250	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	203,075	0	203,075	(Sch 5)
025		Depreciation: Equipment	7140	151,165	0	151,165	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	54,453	113,557	168,010	(Sch 5)
040		Property Taxes	7300	182,216	(1,551)	180,665	(Sch 5)
045		Property Insurance	7400	168,685	0	168,685	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	708,367	0	708,367	(Sch 5)
055		Interest - Other	7600	108,106	0	108,106	(Sch 6)
057		Subtotal 005 - 055		\$ 3,320,765	\$ 112,006	\$ 3,432,771	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 78,987	\$ 0	\$ 78,987	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,650	0	25,650	(Sch 3)
060	.79	Agency Staff	6400	127,233	0	127,233	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	45,052	0	45,052	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 276,922	\$ 0	\$ 276,922	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 545,067	\$ 0	\$ 545,067	(Sch 3)
065	.20-.39	Fringe Benefits	6500	118,767	0	118,767	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	667,521	0	667,521	(Sch 4)
065		Dietary - Total	6500	\$ 1,331,355	\$ 0	\$ 1,331,355	
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	82,740	0	82,740	(Sch 4)
075		Patient Supplies - Total	8100	\$ 82,740	\$ 0	\$ 82,740	
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:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,272,340	0	1,272,340	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,272,340	\$ 0	\$ 1,272,340	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 571,788	\$ 0	\$ 571,788	(Sch 2)
081	.20-.39	Fringe Benefits	8220	116,277	0	116,277	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	423,063	(113,557)	309,506	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,111,128	\$ (113,557)	\$ 997,571	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,133,726	0	1,133,726	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 1,133,726	\$ 0	\$ 1,133,726	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	99,024	0	99,024	(Sch 4)
083		Speech Pathology - Total	8280	\$ 99,024	\$ 0	\$ 99,024	
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	675,818	0	675,818	(Sch 4)
085		Pharmacy - Total	8300	\$ 675,818	\$ 0	\$ 675,818	
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	195,225	0	195,225	(Sch 4)
090		Laboratory - Total	8400	\$ 195,225	\$ 0	\$ 195,225	
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	558,971	0	558,971	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 558,971	\$ 0	\$ 558,971	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(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		\$ 5,128,972	\$ (113,557)	\$ 5,015,415	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,536,863	\$ (66,067)	\$ 5,470,796	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,138,167	(13,581)	1,124,586	(Sch 2)
105	.49	Agency Staff	6110	125,738	0	125,738	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	658,090	0	658,090	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,458,858	\$ (79,648)	\$ 7,379,210	
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	\$ 2,406,965	\$ 66,067	\$ 2,473,032	(Sch 2)
125	.20-.39	Fringe Benefits	6150	492,676	13,581	506,257	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	281,452	0	281,452	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,181,093	\$ 79,648	\$ 3,260,741	
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:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
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	11,954	0	11,954 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,954	\$ 0	\$ 11,954
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		\$ 10,651,905	\$ 0	\$ 10,651,905
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 181,644	\$ 0	\$ 181,644 (Sch 2)
155	.20-.39	Fringe Benefits	6600	39,470	0	39,470 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,495	0	1,495 (Sch 4)
155		Social Services - Total	6600	\$ 222,609	\$ 0	\$ 222,609

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 320,957	\$ 0	\$ 320,957	(Sch 2)
160	.20-.39	Fringe Benefits	6700	67,157	0	67,157	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,555	0	31,555	(Sch 4)
160		Activities - Total	6700	\$ 419,669	\$ 0	\$ 419,669	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,024,442	\$ 0	\$ 1,024,442	(Sch 6)
165	.20-.39	Fringe Benefits	6900	238,341	0	238,341	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,484,359	0	2,484,359	(Sch 6)
165		Administration - Total	6900	\$ 3,747,142	\$ 0	\$ 3,747,142	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 140,867	\$ 0	\$ 140,867	(Sch 3)
166	.20-.39	Fringe Benefits	6900	32,769	0	32,769	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,275	0	12,275	(Sch 4)
166		Medical Records - Total	6900	\$ 185,911	\$ 0	\$ 185,911	
167		CDPH Licensing Fees	6900	\$ 61,508	\$ 0	\$ 61,508	(Sch 6)
168		Professional Liability Insurance	6900	\$ 476,669	\$ 0	\$ 476,669	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,392,756	\$ 0	\$ 1,392,756	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,009	\$ 0	\$ 62,009	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,845	0	27,845	(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	\$ 89,854	\$ 0	\$ 89,854	
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		\$ 6,596,118	\$ 0	\$ 6,596,118	
200		Total		\$ 27,306,037	\$ (1,551)	\$ 27,304,486	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 280,475
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ELDORADO CARE CENTER

NPI:
1568484517

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$1,551)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,551)</u>	<u>0</u>	<u>0</u>

(To Sch 8)

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility No:
206370853

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 3,165,994	\$ 271.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 209,154	\$ 17.96
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 418,503	\$ 35.94
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 270,928	\$ 23.27
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 26,633	\$ 2.29
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 11,787	\$ 1.01
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 91,344	\$ 7.85
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 266,893	\$ 22.92
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 771,103	\$ 66.23
11	Cost of Routine Service/Audited Total Routine Costs	\$ 5,140,774	\$ 5,232,339	\$ 449.40
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 441.53	\$ 449.40	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 563,839	\$ 48.43
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 13,928	\$ 1.20
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 564,498	\$ 48.48
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 14,490	\$ 1.24
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,424	\$ 0.12
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 3,337	\$ 0.29
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 25,858	\$ 2.22
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 75,555	\$ 6.49
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 218,291	\$ 18.75
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,580,756	\$ 1,481,221	\$ 127.22
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 135.77	\$ 127.22	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,729,833	\$ 320.35
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 223,083	\$ 19.16
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 983,001	\$ 84.43
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 285,418	\$ 24.51
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 28,057	\$ 2.41
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 15,123	\$ 1.30
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 117,202	\$ 10.07
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 342,447	\$ 29.41
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 989,395	\$ 84.98
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 6,721,530	\$ 6,713,560	\$ 576.62
36	Total Patient Days (Adj)	11,643	11,643	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 577.30	\$ 576.62	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 20)	N/A	85	
42	Total Licensed Nursing Facility Beds	256	256	
43	Total Licensed Capacity (All levels)	256	256	
44	Total Medi-Cal Subacute Care Patient Days (Adj 15)	9,289	9,285	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 285,418	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 285,418	

		AUDITED COSTS (Adj 19)	AUDITED TOTAL DAYS	AUDITED MEDI-CAL DAYS (Adj 16)
VENTILATOR / NONVENTILATOR				
48	Ventilator (Equipment Cost Only)	\$ 113,557	7,004	6,076
49	Nonventilator	\$ N/A	4,639	3,209
50	TOTAL	\$ N/A	11,643	9,285

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	5,170				2,339
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	87,052				39,373
4	Cost of Capital Related (Sch. 5, Ln. 75)	13,810				6,246
5	Property Taxes (Sch. 5, Ln. 75)	1,358				614
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	309				140
7	Professional Liability Insurance (Sch. 6, Ln. 75)	2,398				1,084
8	Quality Assurance Fees (Sch. 6, Ln. 75)	7,006				3,169
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	20,241				9,155
11	Total Patient Supplies Ancillary Service	\$ 137,343	\$ 461,919	0.297330	\$ 208,927	\$ 62,120

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$ 0
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	25,949				1,347
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	1,287,801				66,843
26	Cost of Capital Related (Sch. 5, Ln. 80)	47,688				2,475
27	Property Taxes (Sch. 5, Ln. 80)	4,688				243
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	3,936				204
29	Professional Liability Insurance (Sch. 6, Ln. 80)	30,501				1,583
30	Quality Assurance Fees (Sch. 6, Ln. 80)	89,120				4,626
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	257,485				13,365
33	Total Physical Therapy Ancillary Service	\$ 1,747,168	\$ 2,319,683	0.753193	\$ 120,403	\$ 90,687

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 688,065				\$ 563,839
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	9,783				8,017
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	311,602				255,344
37	Cost of Capital Related (Sch. 5, Ln. 81)	4,915				4,027
38	Property Taxes (Sch. 5, Ln. 81)	483				396
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	2,924				2,396
40	Professional Liability Insurance (Sch. 6, Ln. 81)	22,658				18,567
41	Quality Assurance Fees (Sch. 6, Ln. 81)	66,204				54,251
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	191,276				156,743
44	Total Respiratory Ancillary Service	\$ 1,297,910	\$ 845,502	1.535077	\$ 692,851	\$ 1,063,580

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$ 0
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	17,189				900
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	1,141,871				59,781
48	Cost of Capital Related (Sch. 5, Ln. 82)	24,251				1,270
49	Property Taxes (Sch. 5, Ln. 82)	2,384				125
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	3,416				179
51	Professional Liability Insurance (Sch. 6, Ln. 82)	26,473				1,386
52	Quality Assurance Fees (Sch. 6, Ln. 82)	77,350				4,049
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	223,477				11,700
55	Total Occupational Therapy Ancillary Service	\$ 1,516,410	\$ 2,089,809	0.725621	\$ 109,409	\$ 79,389

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	919				71
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	99,182				7,706
59	Cost of Capital Related (Sch. 5, Ln. 83)	327				25
60	Property Taxes (Sch. 5, Ln. 83)	32				2
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	289				22
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,243				174
63	Quality Assurance Fees (Sch. 6, Ln. 83)	6,554				509
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	18,935				1,471
66	Total Speech Pathology Ancillary Service	\$ 128,481	\$ 210,040	0.611696	\$ 16,318	\$ 9,982

1

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	8,182				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	678,713				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	8,108				0
71	Property Taxes (Sch. 5, Ln. 85)	797				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	2,005				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	15,535				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	45,391				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	131,143				0
77	Total Pharmacy Ancillary Service	\$ 889,873	\$ 3,105,740	0.286525	\$ 0	\$ 0

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,811				295
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	195,537				31,896
81	Cost of Capital Related (Sch. 5, Ln. 90)	645				105
82	Property Taxes (Sch. 5, Ln. 90)	63				10
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	571				93
84	Professional Liability Insurance (Sch. 6, Ln. 90)	4,422				721
85	Quality Assurance Fees (Sch. 6, Ln. 90)	12,920				2,108
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	37,329				6,089
88	Total Laboratory Ancillary Service	\$ 253,299	\$ 527,213	0.480448	\$ 85,999	\$ 41,318

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1568484517

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	5,186				959
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	559,865				103,555
103	Cost of Capital Related (Sch. 5, Ln. 100)	1,845				341
104	Property Taxes (Sch. 5, Ln. 100)	181				34
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	1,634				302
106	Professional Liability Insurance (Sch. 6, Ln. 100)	12,661				2,342
107	Quality Assurance Fees (Sch. 6, Ln. 100)	36,994				6,843
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	106,882				19,769
110	Total Other Ancillary Service	\$ 725,248	\$ 1,210,903	0.598932	\$ 223,973	\$ 134,145

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 563,839
123	Cost of Indirect Care - Labor					13,928
124	Cost of Direct and Indirect Nonlabor					564,498
125	Cost of Capital Related					14,490
126	Property Taxes					1,424
127	CDPH Licensing Fees					3,337
128	Professional Liability Insurance					25,858
129	Quality Assurance Fees					75,555
130	Caregiver Training					0
131	Cost of Administration					218,291
132	Total Cost of Subacute Care Ancillary Services					\$ 1,481,221

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments	
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1568484517		20	
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>MEMORANDUM ADJUSTMENT</u>													
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$280,475	\$280,475	

Provider Name							Fiscal Period	NPI	Adjustments		
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1568484517	20		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	81	4	8A-1	81	4	Respiratory Therapy—Other-Nonlabo	\$423,063	(\$113,557)	\$309,506	
	10.5	35	4	8A-1	35	4	Leases and Rentals	54,453	113,557	168,010	
							To reclassify capital related costs for proper cost determination. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wages	\$5,536,863	(\$46,396)	\$5,490,467 *	
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wages	2,406,965	46,396	2,453,361 *	
							To reclassify the MDS Coordinator labor cost pertaining to skilled nursing for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefits	\$1,138,167	(\$9,537)	\$1,128,630 *	
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefits	492,676	9,537	502,213 *	
							To reclassify the MDS Coordinator fringe benefits cost pertaining to skilled nursing for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care—Salaries and Wages	* \$5,490,467	(\$19,671)	\$5,470,796	
	10.5	125	1	8A-1	125	1	Subacute Care—Salaries and Wages	* 2,453,361	19,671	2,473,032	
							To reclassify the Director of Nursing wages pertaining to subacute care for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care—Fringe Benefits	* \$1,128,630	(\$4,044)	\$1,124,586	
	10.5	125	2	8A-1	125	2	Subacute Care—Fringe Benefits	* 502,213	4,044	506,257	
							To reclassify the Director of Nursing fringe benefits pertaining to subacute care for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		NPI		Adjustments
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1568484517		20
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 COSTS</u>											
7	10.5	40	4	8A-1	40	4	Property Taxes To eliminate penalties and fines not related to patient car 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2122.2F		\$182,216	(\$1,551)	\$180,665

Provider Name							Fiscal Period	NPI		Adjustments
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1568484517		20
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.				
ADJUSTMENTS TO REPORTED STATISTICS										
8	10.7	75	1,2,3	7	75	Patient Supplies (Square Feet	479	(145)	334	
	10.7	77	1,2,3	7	77	Specialized Support Surface:	1,073	(1,073)	0	
	10.7	80	1,2,3	7	80	Physical Therapy	40	1,033	1,073	
	10.7	81	1,2,3	7	81	Respiratory Therapy	506	(466)	40	
	10.7	82	1,2,3	7	82	Occupational Therapy	0	506	506	
	10.7	85	1,2,3	7	85	Pharmacy	0	145	145	
To adjust reported square feet statistics to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
9	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry	404,955	1,520	406,475	
	10.7	105	4	7	175	Total—Pounds of Laundry	462,150	1,520	463,670	
To adjust reported pounds of laundry statistic to agree with the provider records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
10	10.7	105	5	7	105	Skilled Nursing Care (Patient Meals	242,973	912	243,885	
	10.7	105	5	7	175	Total—Meals Served	256,728	912	257,640	
To adjust reported patient meals statistic to agree with the provider records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
11	10.7	145	1,2,3	7	145	Other Nonreimbursable (Square Feet	0	88	88	
	10.7	155	1,2,3	7	155	Social Services	176	(88)	88	
To reclassify square feet statistics to a nonreimbursable cost center for proper cost allocation. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328										

Provider Name							Fiscal Period	NPI		Adjustments
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1568484517		20
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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
12	11(2)	105	1	1	12		Skilled Nursing Care—Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	81,689	320	82,009
13	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal Skilled Nursing Care days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	47,475	16	47,491
14	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	1,622	1,622
15	4.3	120	2	Subacute 1	44		Subacute Care—Medi-Cal Patient Days To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Reports Dated: January 8, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	9,289	(4)	9,285

Provider Name							Fiscal Period	NPI		Adjustments
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1568484517		20
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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
16	4.3	100	2	Subacute 1	48		Subacute Care—Ventilator—Medi-Cal Days	6,067	9	6,076
	4.3	115	2	Subacute 1	49		Subacute Care—Nonventilator—Medi-Cal Days	3,222	(13)	3,209
							To reflect subacute ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data:			
							Service Period: January 1, 2012 through December 31, 2012			
							Payment Period: January 1, 2012 through November 30, 2013			
							Reports Dated: January 8, 2014			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Subacute Contract No. 08-05-70004			

Provider Name							Fiscal Period		NPI		Adjustments
ELDORADO CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1568484517		20
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>											
17	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Sections 51458.1	\$0	\$66,478	\$66,478 *	
18	N/A			1	14		Medi-Cal Overpayments—Skilled Nursing Care To recover outstanding Medi-Cal credit balances. CCR, Title 22, Section 51458.1	* \$66,478	\$133,426	\$199,904	
19	N/A			Subacute 1	48		Ventilator Equipment Cost—Subacute Care To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-05-70004	\$0	\$113,557	\$113,557	
20	N/A			Subacute 1	41		Contracted Number of Subacute Care Beds To reflect contracted Subacute Care beds in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Contract No. 08-05-70004	0	85	85	

*Balance carried forward from prior/to subsequent adjustments