

**REPORT
ON THE
RATE SETTING AUDIT**

**EL ENCANTO HEALTHCARE AND HABILITATION
CENTER
CITY OF INDUSTRY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205839081**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: November 5, 2013

Ken Calvo, Administrator
El Encanto Healthcare and Habilitation Center
555 South El Encanto Road
City of Industry, CA 91745

EL ENCANTO HEALTHCARE AND HABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205839081
FISCAL PERIOD ENDED JUNE 30, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$48,311, which resulted from Medi-Cal overpayments

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

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

Ken Calvo
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

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	\$ 4,446,435	\$ 100.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,441,197	\$ 32.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 856,453	\$ 19.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 190,234	\$ 4.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,635	\$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,276	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 202,094	\$ 4.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 414,040	\$ 9.33
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 809,526	\$ 18.24
11	Cost of Routine Service/Audited Total Costs	\$ 8,487,568	\$ 8,388,890	\$ 189.00
12	Total Patient Days (Adj)	44,386	44,386	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.22	\$ 189.00	
14	Overpayments (Adj 8)	\$ 0	\$ (48,311)	
15	Medi-Cal Days (Adj)	34,045	34,045	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 2,977,385	\$ 2,735,379	
26	Total Patient Days (Adj)	17,317	17,317	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 171.93	\$ 157.96	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility No.:
206190266

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	\$ 143,798	\$ 143,798			
160	Activities	143,252		\$ 143,252		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	20,118	0	0	20,118	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	383,792	0	0	383,792	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	297,317	0	0	297,317	***
083	Speech Pathology	46,793	0	0	46,793	***
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	4,229,554	108,647	108,234	4,446,435	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	1,406,184	35,151	35,018	1,476,353	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	\$ 6,670,808	\$ 143,798	\$ 143,252	\$ 6,670,808	

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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	\$ 158,168	\$ 158,168										
010	Housekeeping	465,388	2,689	\$ 468,077									
060	Laundry and Linen	259,656	7,875	23,708	\$ 291,239								
065	Dietary	763,910	14,082	42,394	0	\$ 820,386							
155	Social Services	N/A	850	2,560	0	0	\$ 3,411						
160	Activities	N/A	7,771	23,394	0	0	0	\$ 31,164					
165	Administration	N/A	5,497	16,548	0	0	0	0	\$ 22,045	\$ 22,045			
166	Medical Records	157,713	2,298	6,917	0	0	0	0	166,928		\$ 166,928		
170	Inservice Education - Nursing	165,434	2,038	6,136	0	0	0	0	\$ 173,608				
ANCILLARY SERVICES													
075	Patient Supplies		1,197	3,602	0	0	0	0	0	4,799	309	2,343	\$ 7,451 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,733	8,229	0	0	0	0	0	10,962	864	6,540	18,366 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		2,426	7,304	0	0	0	0	0	9,730	674	5,104	15,508 ***
083	Speech Pathology		134	404	0	0	0	0	0	539	102	770	1,410 ***
085	Pharmacy		797	2,399	0	0	0	0	0	3,195	760	5,754	9,710 ***
090	Laboratory		0	0	0	0	0	0	0	0	23	178	201 ***
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	205	1,555	1,760 ***
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		75,440	227,116	209,306	648,720	2,577	23,546	131,170	1,317,875	14,386	108,936	1,441,197 *
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		31,930	96,125	81,933	171,666	834	7,618	42,438	432,544	4,691	35,521	472,756 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		412	1,240	0	0	0	0	0	1,652	30	229	1,910
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,970,269	\$ 158,168	\$ 468,077	\$ 291,239	\$ 820,386	\$ 3,411	\$ 31,164	\$ 173,608	\$ 1,781,296	\$ 22,045	\$ 166,928	\$ 1,970,269

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 366,897	\$ 366,897										
010	Housekeeping	42,295	6,237	\$ 48,532									
060	Laundry and Linen	49,374	18,267	2,458	\$ 70,099								
065	Dietary	512,386	32,665	4,396	0	\$ 549,447							
155	Social Services	1,431	1,973	265	0	0	\$ 3,669						
160	Activities	15,530	18,025	2,426	0	0	0	\$ 35,981					
165	Administration	N/A	12,750	1,716	0	0	0	0		\$ 14,466	\$ 14,466		
166	Medical Records	11,621	5,330	717	0	0	0	0		17,668		\$ 17,668	
170	Inservice Education - Nursing	1,802	4,728	636	0	0	0	0	\$ 7,166				
ANCILLARY SERVICES													
075	Patient Supplies	115,657	2,776	374	0	0	0	0	0	118,806	203	248	\$ 119,257 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	341	6,341	853	0	0	0	0	0	7,535	567	692	8,794 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	5,628	757	0	0	0	0	0	6,385	442	540	7,367 ***
083	Speech Pathology	0	311	42	0	0	0	0	0	353	67	81	502 ***
085	Pharmacy	351,655	1,848	249	0	0	0	0	0	353,752	499	609	354,860 ***
090	Laboratory	11,056	0	0	0	0	0	0	0	11,056	15	19	11,090 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	96,828	0	0	0	0	0	0	0	96,828	135	165	97,127 ***
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	116,712	174,997	23,548	50,379	434,475	2,772	27,185	5,414	835,482	9,441	11,530	856,453 *
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		74,066	9,967	19,721	114,972	897	8,795	1,752	230,169	3,078	3,760	237,007 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	10,740	955	129	0	0	0	0	0	11,824	20	24	11,868
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,704,325	\$ 366,897	\$ 48,532	\$ 70,099	\$ 549,447	\$ 3,669	\$ 35,981	\$ 7,166	\$ 1,672,191	\$ 14,466	\$ 17,668	\$ 1,704,325

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 280,687	98%							
	Property Tax (line 40)	6,839	2%	\$ 287,526						
005	Plant Operations and Maintenance			11,464	\$ 11,464					
010	Housekeeping			4,693	195	\$ 4,888				
060	Laundry and Linen			13,745	571	248	\$ 14,563			
065	Dietary			24,578	1,021	443	0	\$ 26,041		
155	Social Services			1,484	62	27	0	0	\$ 1,573	
160	Activities			13,562	563	244	0	0	0	\$ 14,370
165	Administration			9,594	398	173	0	0	0	0
166	Medical Records			4,010	167	72	0	0	0	0
170	Inservice Education - Nursing			3,557	148	64	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,089	87	38	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,771	198	86	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,234	176	76	0	0	0	0
083	Speech Pathology			234	10	4	0	0	0	0
085	Pharmacy			1,391	58	25	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			131,672	5,468	2,372	10,466	20,592	1,188	10,857
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			55,729	2,314	1,004	4,097	5,449	384	3,513
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			719	30	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 287,526	100%	\$ 287,526	\$ 11,464	\$ 4,888	\$ 14,563	\$ 26,041	\$ 1,573	\$ 14,370

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 280,687	98%							
	Property Tax (line 40)	6,839	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,165	\$ 10,165				
166	Medical Records				4,249		\$ 4,249			
170	Inservice Education - Nursing			\$ 3,769						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,213	143	60	\$ 2,415	\$ 2,358	\$ 57 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	5,055	398	166	5,620	5,486	134 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	4,486	311	130	4,927	4,810	117 ***
083	Speech Pathology			0	248	47	20	315	307	7 ***
085	Pharmacy			0	1,473	350	146	1,970	1,923	47 ***
090	Laboratory			0	0	11	5	15	15	0 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	95	40	134	131	3 ***
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			2,848	185,463	6,634	2,773	194,869	190,234	4,635 *
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			921	73,412	2,163	904	76,479	74,660	1,819 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	762	14	6	781	763	19
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 287,526	100%	\$ 3,769	\$ 273,112	\$ 10,165	\$ 4,249	\$ 287,526	\$ 280,687	\$ 6,839

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 43,447												
055	Interest - Other	2,918												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,194,114												
	Total Costs Allocable as Administration	1,240,479	56%											
167	CDPH Licensing Fees	37,200	2%											
168	Professional Liability Insurance	309,680	14%											
169	Quality Assurance Fees	634,456	29%											
174	Caregiver Training	0	0%											
	Total	2,221,815	100%						\$ 2,221,815					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 20,118	\$ 4,799	\$ 118,806	\$ 2,213	\$ 145,936	31,185	\$ 17,411	\$ 522	\$ 4,347	\$ 8,905	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			383,792	10,962	7,535	5,055	407,344	87,045	48,599	1,457	12,132	24,856	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			297,317	9,730	6,385	4,486	317,918	67,936	37,930	1,137	9,469	19,400	0
083	Speech Pathology			46,793	539	353	248	47,933	10,243	5,719	171	1,428	2,925	0
085	Pharmacy			0	3,195	353,752	1,473	358,421	76,591	42,762	1,282	10,675	21,871	0
090	Laboratory			0	0	11,056	0	11,056	2,363	1,319	40	329	675	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	96,828	0	96,828	20,691	11,552	346	2,884	5,909	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			4,446,435	1,317,875	835,482	185,463	6,785,255	1,449,937	809,526	24,276	202,094	414,040	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			1,476,353	432,544	230,169	73,412	2,212,479	472,783	263,963	7,916	65,897	135,007	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,652	11,824	762	14,237	3,042	1,699	51	424	869	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,221,815		\$ 6,670,808	\$ 1,781,296	\$ 1,672,191	\$ 273,112	\$ 10,397,407	\$ 2,221,815					
	Total Administrative Costs							\$ 2,221,815		\$ 1,240,479	\$ 37,200	\$ 309,680	\$ 634,456	\$ -
	Unit Cost Multiplier							0.21368934						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 188,973	\$ 32,134	\$ 14,414	\$ 235,521							
	TOTAL FACILITY COSTS							\$ 12,854,743						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj 7)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,201									
010	Housekeeping	901	901								
060	Laundry and Linen	2,639	2,639	2,639							
065	Dietary	4,719	4,719	4,719							
155	Social Services	285	285	285							
160	Activities	2,604	2,604	2,604							
165	Administration	1,842	1,842	1,842							
166	Medical Records	770	770	770							
170	Inservice Education - Nursing	683	683	683							
	ANCILLARY SERVICES										
075	Patient Supplies	401	401	401						145,936	145,936
077	Specialized Support Surfaces									0	0
080	Physical Therapy	916	916	916						407,344	407,344
081	Respiratory Therapy									0	0
082	Occupational Therapy	813	813	813						317,918	317,918
083	Speech Pathology	45	45	45						47,933	47,933
085	Pharmacy	267	267	267						358,421	358,421
090	Laboratory									11,056	11,056
095	Home Health Services									0	0
100	Other Ancillary Services									96,828	96,828
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,281	25,281	25,281	293,219	131,304	4,346,266	4,346,266	4,346,266	6,785,255	6,785,255
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care	10,700	10,700	10,700	114,781	34,746	1,406,184	1,406,184	1,406,184	2,212,479	2,212,479
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	138	138	138						14,237	14,237
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	55,205	53,004	52,103	408,000	166,050	5,752,450	5,752,450	5,752,450	10,397,407	10,397,407
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 143,798 0.024997697	\$ 143,252 0.024902781			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 158,168 2.98407667	\$ 468,077 8.98367950	\$ 291,239 0.71382085	\$ 820,386 4.94059525	\$ 3,411 0.00059293	\$ 31,164 0.00541752	\$ 173,608 0.03017983	\$ 22,045 0.00212020	\$ 166,928 0.01605479
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 366,897 6.92206249	\$ 48,532 0.93145843	\$ 70,099 0.17181236	\$ 549,447 3.30892361	\$ 3,669 0.00063786	\$ 35,981 0.00625483	\$ 7,166 0.00124572	\$ 14,466 0.00139133	\$ 17,668 0.00169929
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 287,526 5.20833258	\$ 11,464 0.21627689	\$ 4,888 0.09380598	\$ 14,563 0.03569387	\$ 26,041 0.15682868	\$ 1,573 0.00027341	\$ 14,370 0.00249806	\$ 3,769 0.00065521	\$ 10,165 0.00097764	\$ 4,249 0.00040868

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	\$ 111,377	\$ 0	\$ 111,377	(Sch 3)
005	.20-.39	Fringe Benefits	6200	46,972	(181)	46,791	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	720,973	(354,076)	366,897	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 879,322	\$ (354,257)	\$ 525,065	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 348,699	\$ 0	\$ 348,699	(Sch 3)
010	.20-.39	Fringe Benefits	6300	117,257	(568)	116,689	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	41,223	1,072	42,295	(Sch 4)
010		Housekeeping - Total	6300	\$ 507,179	\$ 504	\$ 507,683	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 77,178	\$ 0	\$ 77,178	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	63,184	0	63,184	(Sch 5)
025		Depreciation: Equipment	7140	98,949	0	98,949	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,239	0	1,239	(Sch 5)
035		Leases and Rentals	7200	40,137	0	40,137	(Sch 5)
040		Property Taxes	7300	6,839	0	6,839	(Sch 5)
045		Property Insurance	7400	43,447	0	43,447	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 2,918	\$ 0	\$ 2,918	(Sch 6)
057		Subtotal 005 - 055		\$ 1,720,392	\$ (353,753)	\$ 1,366,639	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 194,608	\$ 0	\$ 194,608	(Sch 3)
060	.20-.39	Fringe Benefits	6400	65,365	(317)	65,048	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	48,776	598	49,374	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 308,749	\$ 281	\$ 309,030	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 593,120	\$ 0	\$ 593,120	(Sch 3)
065	.20-.39	Fringe Benefits	6500	171,752	(962)	170,790	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	510,569	1,817	512,386	(Sch 4)
065		Dietary - Total	6500	\$ 1,275,441	\$ 855	\$ 1,276,296	
070		Provision for Bad Debts	7700		0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 15,449	\$ 0	\$ 15,449	(Sch 2)
075	.20-.39	Fringe Benefits	8100	4,729	(60)	4,669	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	115,544	113	115,657	(Sch 4)
075		Patient Supplies - Total	8100	\$ 135,722	\$ 53	\$ 135,775	
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:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	383,792	0	383,792	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	341	0	341	(Sch 4)
080		Physical Therapy - Total	8200	\$ 384,133	\$ 0	\$ 384,133	
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	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	297,317	0	297,317	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 297,317	\$ 0	\$ 297,317	
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	46,793	0	46,793	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 46,793	\$ 0	\$ 46,793	
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	351,655	0	351,655	(Sch 4)
085		Pharmacy - Total	8300	\$ 351,655	\$ 0	\$ 351,655	
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	11,056	0	11,056	(Sch 4)
090		Laboratory - Total	8400	\$ 11,056	\$ 0	\$ 11,056	
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	96,828	0	96,828	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 96,828	\$ 0	\$ 96,828	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,323,504	\$ 53	\$ 1,323,557	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,176,335	\$ 0	\$ 3,176,335	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,058,366	(5,147)	1,053,219	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	106,993	9,719	116,712	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,341,694	\$ 4,572	\$ 4,346,266	
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	\$ 1,012,566	\$ 0	\$ 1,012,566	
120	.20-.39	Fringe Benefits	6140	279,210	(1,639)	277,571	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140	112,951	3,096	116,047	
120		Developmentally Disabled Care - Total	6140	\$ 1,404,727	\$ 1,457	\$ 1,406,184	(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:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	10,740	0	10,740 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,740	\$ 0	\$ 10,740
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		\$ 5,757,161	\$ 6,029	\$ 5,763,190
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,470	\$ 0	\$ 106,470 (Sch 2)
155	.20-.39	Fringe Benefits	6600	37,501	(173)	37,328 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,104	327	1,431 (Sch 4)
155		Social Services - Total	6600	\$ 145,075	\$ 154	\$ 145,229

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

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	\$ 104,298	\$ 0	\$ 104,298	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,124	(170)	38,954	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,209	321	15,530	(Sch 4)
160		Activities - Total	6700	\$ 158,631	\$ 151	\$ 158,782	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 499,636	\$ 0	\$ 499,636	(Sch 6)
165	.20-.39	Fringe Benefits	6900	125,717	(1,206)	124,511	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	599,576	(29,609)	569,967	(Sch 6)
165		Administration - Total	6900	\$ 1,224,929	\$ (30,815)	\$ 1,194,114	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 124,120	\$ 0	\$ 124,120	(Sch 3)
166	.20-.39	Fringe Benefits	6900	33,795	(202)	33,593	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,240	381	11,621	(Sch 4)
166		Medical Records - Total	6900	\$ 169,155	\$ 179	\$ 169,334	
167		CDPH Licensing Fees	6900	\$ 37,200	\$ 0	\$ 37,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 309,680	\$ 0	\$ 309,680	(Sch 6)
169		Quality Assurance Fees	6900	\$ 634,456	\$ 0	\$ 634,456	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 118,817	\$ 0	\$ 118,817	(Sch 3)
170	.20-.39	Fringe Benefits	6800	46,810	(193)	46,617	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,437	365	1,802	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 167,064	\$ 172	\$ 167,236	
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		\$ 2,846,190	\$ (30,159)	\$ 2,816,031	
200		Total		\$ 13,231,437	\$ (376,694)	\$ 12,854,743	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 429,387	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
EL ENCANTO HEALTHCARE AND HABILITATION CENTER

Provider NPI:
1205839081

OSHPD Facility Number:
206190266

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(181)		(181)					
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(354,076)	342				(354,418)		
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(568)		(568)					
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	1,072	1,072						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(317)		(317)					
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	598	598						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(962)		(962)					
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	1,817	1,817						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	(60)		(60)					
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	113	113						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1205839081		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$429,387	\$429,387

Provider Name							Fiscal Period	Provider NPI	Adjustments	
EL ENCANTO HEALTHCARE AND HABILITATION CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1205839081	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$720,973	\$342	\$721,315 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	41,223	1,072	42,295
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	48,776	598	49,374
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	510,569	1,817	512,386
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	115,544	113	115,657
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	106,993	9,719	116,712
	10.5	120	4	8A-1	120	4	Developmentally Disabled Care - Other - Nonlabor	112,951	3,096	116,047
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	1,104	327	1,431
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	15,209	321	15,530
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	599,576	(18,151)	581,425 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	11,240	381	11,621
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	1,437	365	1,802
To reclassify employee meals and water expense to the proper cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1205839081		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$46,972	(\$181)	\$46,791
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	117,257	(568)	116,689
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	65,365	(317)	65,048
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	171,752	(962)	170,790
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	4,729	(60)	4,669
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,058,366	(5,147)	1,053,219
	10.5	120	2	8A-1	120	2	Developmentally Disabled Care - Fringe Benefits	279,210	(1,639)	277,571
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	37,501	(173)	37,328
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	39,124	(170)	38,954
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	125,717	(1,206)	124,511
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	33,795	(202)	33,593
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	46,810	(193)	46,617
							To adjust worker compensation expense to agree with final audit invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$581,425	(\$10,000)	\$571,425 *
							To eliminate retirement funds for the other administrator to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$571,425	(\$1,458)	\$569,967
							To eliminate entertainment events expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$721,315	(\$354,418)	\$366,897
							To reverse the provider's adjustment to include nonbinding debt obligation. 42 CFR 413.102 and 413.20 CMS Pub. 15-1, Sections 602.2, 606, 608, and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1205839081		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
7	10.7	120	5	7	120	N/A	Developmentally Disabled Care (Number of Meals) To adjust dietary statistics for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			51,399	(16,653)	34,746

Provider Name							Fiscal Period			Provider NPI		Adjustments
EL ENCANTO HEALTHCARE AND HABILITATION CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1205839081		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$48,311	\$48,311	