

**REPORT
ON THE
RATE SETTING AUDIT**

**ELDORADO CARE CENTER
EL CAJON, CALIFORNIA
PROVIDER NUMBERS: ZZT18410G AND LTC70004G
NATIONAL PROVIDER IDENTIFIER (NPI): 1568484517**

**FISCAL PERIOD ENDED
DECEMBER 31, 2007**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditors: James Conklin**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 30, 2009

Patricia Vannatta, Administrator
Eldorado Care Center
510 East Washington Avenue
El Cajon, CA 92020

PROVIDER: ELDORADO CARE CENTER
PROVIDER NUMBERS ZZT18410G AND LTC70004G
NATIONAL PROVIDER IDENTIFIER 1568484517
FISCAL PERIOD ENDED DECEMBER 31, 2007

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 \$94,263, which resulted from Medi-Cal overbillings
3. Audited Allocation of Home Office Cost

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 Rate Development Branch.

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
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 95899-7413

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 95814-5005
(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

Patricia Vannatta
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Certified

cc: Fernando Pedraja, Controller
Premier Management, Inc.
292 South La Cienega Boulevard, Suite 316
Beverly Hills, CA 90211

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility No.:
206370853

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	6,073,572	\$	75.19
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	1,271,316	\$	15.74
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	1,541,201	\$	19.08
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	974,008	\$	12.06
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	38,018	\$	0.47
6	DHS Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	36,609	\$	0.45
7	Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	283,075	\$	3.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	461,002	\$	5.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	1,396,231	\$	17.29
11	Cost of Routine Service/Audited Total Costs	\$	12,435,835	\$	12,075,032	\$	149.49
12	Total Patient Days (Adj 39)		80,660		80,777		
13	Cost Per Patient Day (Cost Divided by Days)	\$	154.18	\$	149.49		
14	Overpayments (Adjs 45,46,47)	\$	0	\$	39,086		
15	Total Licensed Nursing Facility Beds - Level B (Adj 49)		0		207		

INTERMEDIATE CARE

16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$		\$	0		
17	Total Patient Days (Adj)				0		
18	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
19	Overpayments (Adj)	\$		\$	0		

MENTALLY DISORDERED

20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$		\$	0		
21	Total Patient Days (Adj)				0		
22	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
23	Overpayments (Adj)	\$		\$	0		

DEVELOPMENTALLY DISABLED

24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$		\$	0		
25	Total Patient Days (Adj)				0		
26	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
27	Overpayments (Adj)	\$		\$	0		

ADULT SUBACUTE

28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$	N/A	\$	2,651,309	\$	233.90	*
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$	N/A	\$	212,584	\$	18.75	*
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$	N/A	\$	1,278,928	\$	112.83	*
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$	N/A	\$	204,485	\$	18.04	*
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$	N/A	\$	7,982	\$	0.70	*
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$	N/A	\$	16,108	\$	1.42	*
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$	N/A	\$	124,556	\$	10.99	*
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00	*
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$	N/A	\$	202,846	\$	17.90	*
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$	N/A	\$	614,358	\$	54.20	*
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$	5,608,417	\$	5,313,156	\$	468.74	*
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)		11,336		11,335			
40	Cost Per Patient Day (Cost Divided by Days)	\$	494.74	\$	468.74			
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$	0	\$	55,177			

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility No.:
206370853

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj)	\$	\$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility No.:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 153,629	\$ 153,629		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	230,572		\$ 230,572	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
ANCILLARY SERVICES					
75.00	Patient Supplies	58,123	0	0	\$ 58,123 ***
77.00	Specialized Support Surfaces	N/A	0	0	0 ***
80.00	Physical Therapy	0	0	0	0 ***
81.00	Respiratory Therapy	0	0	0	0 ***
82.00	Occupational Therapy	0	0	0	0 ***
83.00	Speech Pathology	0	0	0	0 ***
85.00	Pharmacy	0	0	0	0 ***
90.00	Laboratory	0	0	0	0 ***
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0 ***
100.06	Subacute Ancillary Services	0	0	0	0 ***
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105.00	Skilled Nursing Care	5,809,523	105,584	158,465	6,073,572 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	2,493,153	48,045	72,107	2,613,305 **
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	0	0	0	0
145.00	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 8,745,000	\$ 153,629	\$ 230,572	\$ 8,745,000

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

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
ELDORADO CARE CENTER

Provider Number:
ZTZ18410F

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 171,474	\$ 171,474										
10.00	Housekeeping	367,717	1,874	\$ 369,591									
60.00	Laundry and Linen	133,205	4,414	9,620	\$ 147,239								
65.00	Dietary	637,287	25,839	56,309	0	\$ 719,435							
155.00	Social Services	N/A	655	1,426	0	0	\$ 2,081						
160.00	Activities	N/A	3,265	7,116	0	0	0	\$ 10,381					
165.00	Administration	N/A	5,102	11,119	0	0	0	0		\$ 16,222	\$ 16,222		
165.00	Medical Records	115,111	1,309	2,853	0	0	0	0		119,273		\$ 119,273	
170.00	Inservice Education - Nursing	93,130	751	1,637	0	0	0	0	\$ 95,518				
ANCILLARY SERVICES													
75.00	Patient Supplies		1,242	2,707	0	0	0	0	0	3,949	438	3,220	\$ 7,607 ***
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
80.00	Physical Therapy		3,990	8,696	0	0	0	0	0	12,686	675	4,960	18,321 ***
81.00	Respiratory Therapy		149	324	0	0	0	0	0	473	176	1,295	1,944 ***
82.00	Occupational Therapy		1,882	4,101	0	0	0	0	0	5,983	556	4,088	10,627 ***
83.00	Speech Pathology		0	0	0	0	0	0	0	0	103	760	863 ***
85.00	Pharmacy		539	1,175	0	0	0	0	0	1,714	240	1,768	3,723 ***
90.00	Laboratory		0	0	0	0	0	0	0	0	77	568	646 ***
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	122	899	1,022 ***
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care		99,166	216,103	126,003	670,990	1,430	7,134	65,647	1,186,473	10,158	74,685	1,271,316 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		20,518	44,712	21,237	48,445	651	3,246	29,872	168,680	3,664	26,942	199,286 **
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		777	1,694	0	0	0	0	0	2,471	12	86	2,569
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,517,924	\$ 171,474	\$ 369,591	\$ 147,239	\$ 719,435	\$ 2,081	\$ 10,381	\$ 95,518	\$ 1,382,430	\$ 16,222	\$ 119,273	\$ 1,517,924

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
ELDORADO CARE CENTER

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 547,226	\$ 547,226										
10.00	Housekeeping	93,572	5,982	\$ 99,554									
60.00	Laundry and Linen	61,076	14,088	2,591	\$ 77,755								
65.00	Dietary	391,700	82,461	15,168	0	\$ 489,329							
155.00	Social Services	2,520	2,089	384	0	0	\$ 4,993						
160.00	Activities	20,349	10,420	1,917	0	0	0	\$ 32,686					
165.00	Administration	N/A	16,283	2,995	0	0	0	0		\$ 19,278	\$ 19,278		
165.00	Medical Records	0	4,178	768	0	0	0	0		4,946		\$ 4,946	
170.00	Inservice Education - Nursing	97	2,397	441	0	0	0	0	\$ 2,935				
ANCILLARY SERVICES													
75.00	Patient Supplies	345,033	3,964	729	0	0	0	0	0	349,726	520	134	\$ 350,380
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	590,884	12,735	2,342	0	0	0	0	0	605,961	802	206	606,969
81.00	Respiratory Therapy	167,233	475	87	0	0	0	0	0	167,795	209	54	168,058
82.00	Occupational Therapy	507,408	6,005	1,105	0	0	0	0	0	514,518	661	170	515,348
83.00	Speech Pathology	99,398	0	0	0	0	0	0	0	99,398	123	32	99,552
85.00	Pharmacy	223,447	1,721	317	0	0	0	0	0	225,484	286	73	225,844
90.00	Laboratory	74,316	0	0	0	0	0	0	0	74,316	92	24	74,431
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	117,627	0	0	0	0	0	0	0	117,627	145	37	117,810
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care	600,521	316,470	58,210	66,540	456,378	3,432	22,464	2,017	1,526,032	12,072	3,097	1,541,201
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	423,657	65,478	12,044	11,215	32,950	1,561	10,222	918	558,045	4,355	1,117	563,517
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		2,480	456	0	0	0	0	0	2,937	14	4	2,954
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,266,064	\$ 547,226	\$ 99,554	\$ 77,755	\$ 489,329	\$ 4,993	\$ 32,686	\$ 2,935	\$ 4,241,839	\$ 19,278	\$ 4,946	\$ 4,266,064

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,230,309	96%							
	Property Tax (line 40)	48,022	4%	\$ 1,278,331						
5.00	Plant Operations and Maintenance			4,310	\$ 4,310					
10.00	Housekeeping			13,926	47	\$ 13,973				
60.00	Laundry and Linen			32,798	111	364	\$ 33,273			
65.00	Dietary			191,982	650	2,129	0	\$ 194,760		
155.00	Social Services			4,863	16	54	0	0	\$ 4,933	
160.00	Activities			24,260	82	269	0	0	0	\$ 24,611
165.00	Administration			37,910	128	420	0	0	0	0
165.00	Medical Records			9,726	33	108	0	0	0	0
170.00	Inservice Education - Nursing			5,582	19	62	0	0	0	0
ANCILLARY SERVICES										
75.00	Patient Supplies			9,229	31	102	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			29,648	100	329	0	0	0	0
81.00	Respiratory Therapy			1,105	4	12	0	0	0	0
82.00	Occupational Therapy			13,981	47	155	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			4,007	14	44	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			736,787	2,493	8,170	28,474	181,645	3,391	16,915
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			152,441	516	1,690	4,799	13,115	1,543	7,697
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			5,775	20	64	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,278,331	100%	\$ 1,278,331	\$ 4,310	\$ 13,973	\$ 33,273	\$ 194,760	\$ 4,933	\$ 24,611

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,230,309	96%							
	Property Tax (line 40)	48,022	4%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 38,459	\$ 38,459				
165.00	Medical Records				9,867		\$ 9,867			
170.00	Inservice Education - Nursing			\$ 5,662						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	9,362	1,038	266	\$ 10,667	\$ 10,266	\$ 401 ***
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
80.00	Physical Therapy			0	30,077	1,599	410	32,087	30,882	1,205 ***
81.00	Respiratory Therapy			0	1,121	418	107	1,646	1,584	62 ***
82.00	Occupational Therapy			0	14,184	1,318	338	15,840	15,245	595 ***
83.00	Speech Pathology			0	0	245	63	308	296	12 ***
85.00	Pharmacy			0	4,065	570	146	4,781	4,601	180 ***
90.00	Laboratory			0	0	183	47	230	222	9 ***
95.00	Home Health Services			0	0	0	0	0	0	0 ***
100.00	Other Ancillary Services			0	0	290	74	364	351	14 ***
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0 ***
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 ***
ROUTINE SERVICES										
105.00	Skilled Nursing Care			3,892	981,766	24,082	6,178	1,012,026	974,008	38,018 *
110.00	Intermediate Care			0	0	0	0	0	0	0 *
115.00	Mentally Disordered			0	0	0	0	0	0	0 *
120.00	Developmentally Disabled			0	0	0	0	0	0	0 *
125.00	Subacute Care			1,771	183,572	8,687	2,229	194,488	187,182	7,306 **
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135.00	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	5,859	28	7	5,893	5,672	221
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,278,331	100%	\$ 5,662	\$ 1,230,005	\$ 38,459	\$ 9,867	\$ 1,278,331	\$ 1,230,309	\$ 48,022

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ELDORADO CARE CENTER

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 64% of Total	DHS Licensing Fees 2% of Total	Liability Insurance 13% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 21% of Total
	GENERAL SERVICES													
45.00	Property Insurance	\$ 109,972												
55.00	Interest-Other	115,158												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	2,004,655												
	Subtotal - Administration Costs	2,229,785	64%											
165.06	DHS Licensing Fees	58,465	2%											
165.07	Liability Insurance	452,072	13%											
165.08	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	736,221	21%											
	Total	3,476,543	100%						\$ 3,476,543					
	ANCILLARY SERVICES													
75.00	Patient Supplies			\$ 58,123	\$ 3,949	\$ 349,726	\$ 9,362	\$ 421,161	93,862	\$ 60,201	\$ 1,578	\$ 12,205	\$ -	\$ 19,877
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			0	12,686	605,961	30,077	648,725	144,579	92,730	2,431	18,800	0	30,617
81.00	Respiratory Therapy			0	473	167,795	1,121	169,389	37,751	24,213	635	4,909	0	7,994
82.00	Occupational Therapy			0	5,983	514,518	14,184	534,684	119,163	76,429	2,004	15,495	0	25,235
83.00	Speech Pathology			0	0	99,398	0	99,398	22,152	14,208	373	2,881	0	4,691
85.00	Pharmacy			0	1,714	225,484	4,065	231,263	51,541	33,057	867	6,702	0	10,915
90.00	Laboratory			0	0	74,316	0	74,316	16,562	10,623	279	2,154	0	3,507
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	117,627	0	117,627	26,215	16,814	441	3,409	0	5,552
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105.00	Skilled Nursing Care			6,073,572	1,186,473	1,526,032	981,766	9,767,843	2,176,917	1,396,231	36,609	283,075	0	461,002
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			2,613,305	168,680	558,045	183,572	3,523,602	785,290	503,669	13,206	102,115	0	166,299
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			0	2,471	2,937	5,859	11,266	2,511	1,610	42	327	0	532
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,476,543		\$ 8,745,000	\$ 1,382,430	\$ 4,241,839	\$ 1,230,005	\$ 15,599,274	\$ 3,476,543					
	Total Administrative Costs							\$ 3,476,543		\$ 2,229,785	\$ 58,465	\$ 452,072	\$ -	\$ 736,221
	Unit Cost Multiplier							0.22286569						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 135,494	\$ 24,225	\$ 38,459	\$ 198,178						
	TOTAL FACILITY COSTS							\$ 19,273,995						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
ELDORADO CARE CENTER

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 36)	Plant Ops (SQ FT) 5 (Adj 36)	Hskpng (SQ FT) 10 (Adj 36)	Laundry (Patient days) 60 (Adj 37)	Dietary (MEALS) 65 (Adj 38)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance	156									
10	Housekeeping	504	504								
60	Laundry and Linen	1,187	1,187	1,187							
65	Dietary	6,948	6,948	6,948							
155	Social Services	176	176	176							
160	Activities	878	878	878							
165	Administration	1,372	1,372	1,372							
165	Medical Records	352	352	352							
170	Inservice Education - Nursing	202	202	202							
	ANCILLARY SERVICES										
75	Patient Supplies	334	334	334						421,161	421,161
77	Specialized Support Surfaces									0	0
80	Physical Therapy	1,073	1,073	1,073						648,725	648,725
81	Respiratory Therapy	40	40	40						169,389	169,389
82	Occupational Therapy	506	506	506						534,684	534,684
83	Speech Pathology									99,398	99,398
85	Pharmacy	145	145	145						231,263	231,263
90	Laboratory									74,316	74,316
95	Home Health Services									0	0
100	Other Ancillary Services									117,627	117,627
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,665	26,665	26,665	66,322	238,464	6,410,044	6,410,044	6,410,044	9,767,843	9,767,843
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care	5,517	5,517	5,517	11,178	17,217	2,916,810	2,916,810	2,916,810	3,523,602	3,523,602
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	209	209	209						11,266	11,266
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	46,264	46,108	45,604	77,500	255,681	9,326,854	9,326,854	9,326,854	15,599,274	15,599,274
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 153,629	\$ 230,572			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016471685	0.024721305			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 171,474	\$ 369,591	\$ 147,239	\$ 719,435	\$ 2,081	\$ 10,381	\$ 95,518	\$ 16,222	\$ 119,273
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.71896417	8.10436273	1.89986179	2.81380109	0.00022311	0.00111301	0.01024121	0.00103990	0.00764605
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 547,226	\$ 99,554	\$ 77,755	\$ 489,329	\$ 4,993	\$ 32,686	\$ 2,935	\$ 19,278	\$ 4,946
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.86835256	2.18300258	1.00328979	1.91382549	0.00053534	0.00350451	0.00031472	0.00123586	0.00031707
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,278,331	\$ 4,310	\$ 13,973	\$ 33,273	\$ 194,760	\$ 4,933	\$ 24,611	\$ 5,662	\$ 38,459	\$ 9,867
	UNIT COST MULTIPLIER (CAPITAL COSTS)	27.63122514	0.09348640	0.30640415	0.42932819	0.76173119	0.00052895	0.00263876	0.00060710	0.00246542	0.00063253

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS			AS AUDITED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
5.00		Plant Operations and Maintenance	6200	\$ 719,019	\$ (719,019)	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200		145,925	145,925	0	145,925	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200		25,549	25,549	0	25,549	(Sch 3)
5.03	.79	Agency Staff	6200		0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200		548,236	548,236	(1,010)	547,226	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 719,019	\$ 691	\$ 719,710	\$ (1,010)	\$ 718,700	
10.00		Housekeeping	6300	\$ 560,015	\$ (560,015)	\$ 0	\$ 0	\$ 0	
10.01	.01-.19	Salaries and Wages	6300		24,579	24,579	0	24,579	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300		3,590	3,590	0	3,590	(Sch 3)
10.03	.79	Agency Staff	6300		0	0	339,548	339,548	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300		531,192	531,192	(437,620)	93,572	(Sch 4)
10.05		Housekeeping - Total	6300	\$ 560,015	\$ (654)	\$ 559,361	\$ (98,072)	\$ 461,289	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 6,999		\$ 6,999	\$ 26,577	\$ 33,576	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	3,328		3,328	0	3,328	(Sch 5)
25.00		Depreciation: Equipment	7140	73,034		73,034	5,236	78,270	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	6,400		6,400	0	6,400	(Sch 5)
35.00		Leases and Rentals	7200	1,108,735		1,108,735	0	1,108,735	(Sch 5)
40.00		Property Taxes	7300	48,022		48,022	0	48,022	(Sch 5)
45.00		Property Insurance	7400	109,972		109,972	0	109,972	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500			0	0	0	(Sch 5)
55.00		Interest-Other	7600	115,219		115,219	(61)	115,158	(Sch 6)
57.00		Subtotal 005 - 055		\$ 2,750,743	\$ 37	\$ 2,750,780	\$ (67,330)	\$ 2,683,450	
60.00		Laundry and Linen	6400	\$ 96,209	\$ (96,209)	\$ 0	\$ 0	\$ 0	
60.01	.01-.19	Salaries and Wages	6400		0	0	0	0	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400		0	0	0	0	(Sch 3)
60.03	.79	Agency Staff	6400		0	0	133,205	133,205	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400		96,209	96,209	(35,133)	61,076	(Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 96,209	\$ 0	\$ 96,209	\$ 98,072	\$ 194,281	
65.00		Dietary	6500	\$ 1,031,555	\$ (1,031,555)	\$ 0	\$ 0	\$ 0	
65.01	.01-.19	Salaries and Wages	6500		546,939	546,939	0	546,939	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500		90,348	90,348	0	90,348	(Sch 3)
65.03	.79	Agency Staff	6500		0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500		391,700	391,700	0	391,700	(Sch 4)
65.05		Dietary - Total	6500	\$ 1,031,555	\$ (2,568)	\$ 1,028,987	\$ 0	\$ 1,028,987	
70.00		Provision for Bad Debts	7700	\$ (59)		\$ (59)	\$ 0	\$ (59)	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	\$ 404,389	\$ (404,389)	\$ 0	\$ 0	\$ 0	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100		50,716	50,716	0	50,716	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100		7,407	7,407	0	7,407	(Sch 2)
75.03	.79	Agency Staff	8100		0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100		345,033	345,033	0	345,033	(Sch 4)
75.05		Patient Supplies - Total	8100	\$ 404,389	\$ (1,233)	\$ 403,156	\$ 0	\$ 403,156	
77.00		Specialized Support Surfaces	8150			\$ 0	\$ 0	\$ 0	(Sch 4)
80.00		Physical Therapy	8200	\$ 590,884	\$ (590,884)	\$ 0	\$ 0	\$ 0	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200		0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200		0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200		0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200		590,884	590,884	0	590,884	(Sch 4)
80.05		Physical Therapy - Total	8200	\$ 590,884	\$ 0	\$ 590,884	\$ 0	\$ 590,884	
81.00		Respiratory Therapy	8220	\$ 167,233	\$ (167,233)	\$ 0	\$ 0	\$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220		0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220		0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220		0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220		167,233	167,233	0	167,233	(Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 167,233	\$ 0	\$ 167,233	\$ 0	\$ 167,233	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT18410F

OSHPD Facility Number:
206370853

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REPORTED	AUDIT ADJUSTMENTS			AS AUDITED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
125.00		Subacute Care	6150	\$ 2,908,401	\$ (2,908,401)	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150		2,108,497	2,108,497	11,657	2,120,154	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		358,261	358,261	1,981	360,242	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	12,757	12,757	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	423,657	423,657	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 2,908,401	\$ (441,643)	\$ 2,466,758	\$ 450,052	\$ 2,916,810	
126.00		Subacute Care - Pediatrics	6160	\$		\$ 0	\$ 0	\$ 0	
130.00		Hospice Inpatient Care	6180			0	0	0	(Sch 2)
135.00		Other Routine Services	6190			0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	\$		\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900			0	0	0	(Sch 2)
145.00		Other Nonreimbursable	9100			0	0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 9,327,157	\$ (303)	\$ 9,326,854	\$ 0	\$ 9,326,854	
155.00		Social Services	6600	\$ 152,846	\$ (152,846)	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600		128,500	128,500	0	128,500	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600		25,129	25,129	0	25,129	(Sch 2)
155.03	.79	Agency Staff	6600		0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600		2,520	2,520	0	2,520	(Sch 4)
155.05		Social Services - Total	6600	\$ 152,846	\$ 3,303	\$ 156,149	\$ 0	\$ 156,149	
160.00		Activities	6700	\$ 250,792	\$ (250,792)	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700		196,900	196,900	0	196,900	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700		33,672	33,672	0	33,672	(Sch 2)
160.03	.79	Agency Staff	6700		0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700		20,349	20,349	0	20,349	(Sch 4)
160.05		Activities - Total	6700	\$ 250,792	\$ 129	\$ 250,921	\$ 0	\$ 250,921	
165.00		Administration	6900	\$ 3,853,081	\$ (3,853,081)	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900		880,565	880,565	0	880,565	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900		154,580	154,580	0	154,580	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900		100,442	100,442	0	100,442	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900		14,669	14,669	0	14,669	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900		0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900		0	0	0	0	(Sch 4)
165.07		DHS Licensing Fees	6900		85,773	85,773	(27,308)	58,465	(Sch 6)
165.08		Liability Insurance	6900		452,423	452,423	(351)	452,072	(Sch 6)
165.09		Caregiver Training	6900		0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900		738,184	738,184	(1,963)	736,221	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900		1,429,564	1,429,564	(460,054)	969,510	(Sch 6)
165.12		Administration - Total	6900	\$ 3,853,081	\$ 3,119	\$ 3,856,200	\$ (489,676)	\$ 3,366,524	
170.00		Inservice Education - Nursing	6800	\$ 95,153	\$ (95,153)	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800		81,262	81,262	0	81,262	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800		11,868	11,868	0	11,868	(Sch 3)
170.03	.79	Agency Staff	6800		0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800		97	97	0	97	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 95,153	\$ (1,926)	\$ 93,227	\$ 0	\$ 93,227	
171.00		Subtotal 155 - 170.05		\$ 4,351,872	\$ 4,625	\$ 4,356,497	\$ (489,676)	\$ 3,866,821	
175.00		Total		\$ 19,751,121	\$ (8,870)	\$ 19,742,251	\$ (458,448)	\$ 19,283,803	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name: ELDORADO CARE CENTER
 Provider No.: ZZT18410F
 OSHPD Facility Number: 206370853
 Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
165.06 Administration - Medical Records - Other - Nonlabor	0									
165.07 Administration - DHS Licensing Fees	85,773									
165.08 Administration - Liability Insurance	452,423									
165.09 Administration - Caregiver Training	0									
165.10 Administration - Quality Assurance Fees	738,184									
165.11 Administration - Other - Nonlabor	1,429,564									
170.00 Inservice Education - Nursing	(95,153)									
170.01 Inservice Education - Nursing - Salaries and Wages	81,262									
170.02 Inservice Education - Nursing - Fringe Benefits	11,868									
170.03 Inservice Education - Nursing - Agency Staff	0									
170.04 Inservice Education - Nursing - Other - Nonlabor	97									
175.00 Total	(\$8,870)	(13,691)	(4,244)	0	(57,076)	(6,640)	0	0	0	0

(To Sch 8)

SUMMARY OF AUDITED SUBACUTE COST PER PATIENT DAY

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70004F

OSHPD Facility No.:
206370853

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

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,613,305	\$ 230.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 199,286	\$ 17.58
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 125)	\$ N/A	\$ 563,517	\$ 49.71
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 187,182	\$ 16.51
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 7,306	\$ 0.64
6	DHS Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 13,206	\$ 1.17
7	Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 102,115	\$ 9.01
8	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 166,299	\$ 14.67
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 503,669	\$ 44.43
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,590,048	\$ 4,355,885	\$ 384.29
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 404.91	\$ 384.29	

SUBACUTE ANCILLARY

13	Cost of Direct Care - Labor (Adult SA Sch. 2, Ln. 111)	\$ N/A	\$ 38,004	\$ 3.35
14	Cost of Indirect Care - Labor (Adult SA Sch. 2, Ln. 112)	\$ N/A	\$ 13,298	\$ 1.17
15	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 2, Ln. 113)	\$ N/A	\$ 715,411	\$ 63.12
16	Cost of Capital Related (Adult SA Sch. 2, Ln. 114)	\$ N/A	\$ 17,304	\$ 1.53
17	Property Taxes (Adult SA Sch. 2, Ln. 115)	\$ N/A	\$ 675	\$ 0.06
18	DHS Licensing Fees (Adult SA Sch. 2, Ln. 116)	\$ N/A	\$ 2,902	\$ 0.26
19	Liability Insurance (Adult SA Sch. 2, Ln. 117)	\$ N/A	\$ 22,441	\$ 1.98
20	Caregiver Training (Adult SA Sch. 2, Ln. 118)	\$ N/A	\$ 0	\$ 0.00
21	Quality Assurance Fees (Adult SA Sch. 6, Ln. 119)	\$ N/A	\$ 36,547	\$ 3.22
22	Cost of Administration (Adult SA Sch. 2, Ln. 120)	\$ N/A	\$ 110,689	\$ 9.77
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 1,018,369	\$ 957,271	\$ 84.45
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 89.83	\$ 84.45	

SUBACUTE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,651,309	\$ 233.90
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 212,584	\$ 18.75
27	Cost of Direct and Indirect NonLabor - Other (Line 3 + Line 15)	\$ N/A	\$ 1,278,928	\$ 112.83
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 204,485	\$ 18.04
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 7,982	\$ 0.70
30	DHS Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 16,108	\$ 1.42
31	Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 124,556	\$ 10.99
32	Caregiver Training (Line 8 + Line 20)	\$ N/A	\$ 0	\$ 0.00
33	Quality Assurance Fees (Line 9 + Line 21)	\$ N/A	\$ 202,846	\$ 17.90
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 614,358	\$ 54.20
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 5,608,417	\$ 5,313,156	\$ 468.74
36	Total Patient Days (Adj 39)	11,336	11,335	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 494.74	\$ 468.74	
38	Medi-Cal Overpayments - Current Period (Adj 46)	\$ 0	\$ 19,005	
39	Medi-Cal Overpayments - Prior Period (01/01/06 to 12/31/06) (Adj 47)	\$ 0	\$ 36,172	
40	Amount Due Provider (State)	\$ 0	\$ 55,177	

GENERAL INFORMATION

41	Contracted Number of Adult Subacute Beds (Adj 49)	0	49	
42	Total Licensed Nursing Facility Beds (Adj 49)	0	207	
43	Total Licensed Capacity (All levels) (Adj 49)	0	256	
44	Total Medi-Cal Adult Subacute Patient Days (Adj 41)	8,043	9,135	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 204,485	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 204,485	

VENTILATOR / NONVENTILATOR COSTS

		AUDITED COSTS (Adj 48)	AUDITED TOTAL DAYS (Adj 40)	AUDITED MEDI-CAL DAYS (Adj 41)
48	Ventilator (Equipment Cost Only)	\$ 164,863	5,156	4,007
49	Nonventilator	\$ N/A	6,179	N/A
50	TOTAL	\$ N/A	11,335	N/A

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70004F

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj's 42,43,44)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj's 42,43,44)	SUBACUTE ANCILLARY COST **
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 58,123				\$ 38,004
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	7,607				4,974
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 75)	350,380				229,097
4	Cost of Capital Related (Sch. 5, Ln. 75)	10,266				6,713
5	Property Taxes (Sch. 5, Ln. 75)	401				262
6	DHS Licensing Fees (Sch. 6, Ln. 75)	1,578				1,032
7	Liability Insurance (Sch. 6, Ln. 75)	12,205				7,980
8	Caregiver Training (Sch. 6, Ln. 75)	0				
9	Quality Assurance Fees (Sch. 6, Ln. 75)	19,877				12,997
10	Cost of Administration (Sch. 6, Ln. 75)	60,201				39,363
11	Total Patient Supplies Ancillary Service	\$ 520,640	\$ 636,091	0.818499	\$ 415,909	\$ 340,421

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				
14	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 77)	0				
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				
16	Property Taxes (Sch. 5, Ln. 77)	0				
17	DHS Licensing Fees (Sch. 6, Ln. 77)	0				
18	Liability Insurance (Sch. 6, Ln. 77)	0				
19	Caregiver Training (Sch. 6, Ln. 77)	0				
20	Quality Assurance Fees (Sch. 6, Ln. 77)	0				
21	Cost of Administration (Sch. 6, Ln. 77)	0				
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 0				\$
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	18,321				3,214
25	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 80)	606,969				106,462
26	Cost of Capital Related (Sch. 5, Ln. 80)	30,882				5,417
27	Property Taxes (Sch. 5, Ln. 80)	1,205				211
28	DHS Licensing Fees (Sch. 6, Ln. 80)	2,431				426
29	Liability Insurance (Sch. 6, Ln. 80)	18,800				3,298
30	Caregiver Training (Sch. 6, Ln. 80)	0				
31	Quality Assurance Fees (Sch. 6, Ln. 80)	30,617				5,370
32	Cost of Administration (Sch. 6, Ln. 80)	92,730				16,265
33	Total Physical Therapy Ancillary Service	\$ 801,955	\$ 1,091,630	0.734640	\$ 191,470	\$ 140,662

RESPIRATORY THERAPY

34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	1,944				1,243
36	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 81)	168,058				107,467
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,584				1,013
38	Property Taxes (Sch. 5, Ln. 81)	62				40
39	DHS Licensing Fees (Sch. 6, Ln. 81)	635				406
40	Liability Insurance (Sch. 6, Ln. 81)	4,909				3,139
41	Caregiver Training (Sch. 6, Ln. 81)	0				
42	Quality Assurance Fees (Sch. 6, Ln. 81)	7,994				5,112
43	Cost of Administration (Sch. 6, Ln. 81)	24,213				15,483
44	Total Respiratory Ancillary Service	\$ 209,399	\$ 339,090	0.617533	\$ 216,835	\$ 133,903

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70004F

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj's 42,43,44)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj's 42,43,44)	SUBACUTE ANCILLARY COST **
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 0				\$
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	10,627				1,871
47	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 82)	515,348				90,715
48	Cost of Capital Related (Sch. 5, Ln. 82)	15,245				2,684
49	Property Taxes (Sch. 5, Ln. 82)	595				105
50	DHS Licensing Fees (Sch. 6, Ln. 82)	2,004				353
51	Liability Insurance (Sch. 6, Ln. 82)	15,495				2,728
52	Caregiver Training (Sch. 6, Ln. 82)	0				
53	Quality Assurance Fees (Sch. 6, Ln. 82)	25,235				4,442
54	Cost of Administration (Sch. 6, Ln. 82)	76,429				13,454
55	Total Occupational Therapy Ancillary Service	\$ 660,978	\$ 955,771	0.691565	\$ 168,242	\$ 116,350

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	863				369
58	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 83)	99,552				42,507
59	Cost of Capital Related (Sch. 5, Ln. 83)	296				127
60	Property Taxes (Sch. 5, Ln. 83)	12				5
61	DHS Licensing Fees (Sch. 6, Ln. 83)	373				159
62	Liability Insurance (Sch. 6, Ln. 83)	2,881				1,230
63	Caregiver Training (Sch. 6, Ln. 83)	0				
64	Quality Assurance Fees (Sch. 6, Ln. 83)	4,691				2,003
65	Cost of Administration (Sch. 6, Ln. 83)	14,208				6,067
66	Total Speech Pathology Ancillary Service	\$ 122,876	\$ 178,678	0.687695	\$ 76,292	\$ 52,466

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,723				888
69	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 85)	225,844				53,856
70	Cost of Capital Related (Sch. 5, Ln. 85)	4,601				1,097
71	Property Taxes (Sch. 5, Ln. 85)	180				43
72	DHS Licensing Fees (Sch. 6, Ln. 85)	867				207
73	Liability Insurance (Sch. 6, Ln. 85)	6,702				1,598
74	Caregiver Training (Sch. 6, Ln. 85)	0				
75	Quality Assurance Fees (Sch. 6, Ln. 85)	10,915				2,603
76	Cost of Administration (Sch. 6, Ln. 85)	33,057				7,883
77	Total Pharmacy Ancillary Service	\$ 285,888	\$ 1,364,068	0.209585	\$ 325,282	\$ 68,174

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	646				245
80	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 90)	74,431				28,207
81	Cost of Capital Related (Sch. 5, Ln. 90)	222				84
82	Property Taxes (Sch. 5, Ln. 90)	9				3
83	DHS Licensing Fees (Sch. 6, Ln. 90)	279				106
84	Liability Insurance (Sch. 6, Ln. 90)	2,154				816
85	Caregiver Training (Sch. 6, Ln. 90)	0				
86	Quality Assurance Fees (Sch. 6, Ln. 90)	3,507				1,329
87	Cost of Administration (Sch. 6, Ln. 90)	10,623				4,026
88	Total Laboratory Ancillary Service	\$ 91,870	\$ 137,587	0.667720	\$ 52,140	\$ 34,815

SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

Provider Name:
ELDORADO CARE CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
LTC70004F

OSHPD Facility Number:
206370853

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj's 42,43,44)	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES * (Adj's 42,43,44)	SUBACUTE ANCILLARY COST **
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OTHER ANCILLARY SERVICES

89	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,022				495
91	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100)	117,810				57,102
92	Cost of Capital Related (Sch. 5, Ln. 100)	351				170
93	Property Taxes (Sch. 5, Ln. 100)	14				7
94	DHS Licensing Fees (Sch. 6, Ln. 100)	441				214
95	Liability Insurance (Sch. 6, Ln. 100)	3,409				1,652
96	Caregiver Training (Sch. 6, Ln. 100)	0				
97	Quality Assurance Fees (Sch. 6, Ln. 100)	5,552				2,691
98	Cost of Administration (Sch. 6, Ln. 100)	16,814				8,150
99	Total Other Ancillary Service	\$ 145,411	\$ 261,280	0.556532	\$ 126,641	\$ 70,480

SUBACUTE ANCILLARY SERVICES

100	Cost of Direct Care - Labor (Sch. 2, Ln. 100.6)					\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100.6)					0
102	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100.6)					0
103	Cost of Capital Related (Sch. 5, Ln. 100.6)					0
104	Property Taxes (Sch. 5, Ln. 100.6)					0
105	DHS Licensing Fees (Sch. 6, Ln. 100.6)					0
106	Liability Insurance (Sch. 6, Ln. 100.6)					0
107	Caregiver Training (Sch. 6, Ln. 100.6)					0
108	Quality Assurance Fees (Sch. 6, Ln. 100.6)					0
109	Cost of Administration (Sch. 6, Ln. 100.6)					0
110	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES

111	Cost of Direct Care - Labor					\$ 38,004
112	Cost of Indirect Care - Labor					13,298
113	Cost of Direct and Indirect NonLabor					715,411
114	Cost of Capital Related					17,304
115	Property Taxes					675
116	DHS Licensing Fees					2,902
117	Liability Insurance					22,441
118	Caregiver Training					0
119	Quality Assurance Fees					36,547
120	Cost of Administration					110,689
121	Total Cost of Subacute Ancillary Service					\$ 957,271

* Total Other Allowable Ancillary Charges included in the rate.

(To Adult Subacute Sch 1)

** Total Other Ancillary Costs included in the rate.

Provider Name				Fiscal Period			Provider Number, NPI		Adjustments
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZT18410G, 1568484517		49
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				
RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT									
1	10.1(4)	5	14	8A-1	5.00	Plant Operations and Maintenance	\$719,019	(\$719,019)	\$0
	Not Reported			8A-1	5.01	Plant Operations and Maintenance - Salaries and Wages	0	145,925	145,925
	Not Reported			8A-1	5.02	Plant Operations and Maintenance - Fringe Benefits	0	11,167	11,167 *
	Not Reported			8A-1	5.04	Plant Operations and Maintenance - Other - Nonlabor	0	548,236	548,236 *
2	10.1(4)	10	14	8A-1	10.00	Housekeeping	\$560,015	(\$560,015)	\$0
	Not Reported			8A-1	10.01	Housekeeping - Salaries and Wages	0	24,579	24,579
	Not Reported			8A-1	10.04	Housekeeping - Other - Nonlabor	0	531,192	531,192 *
3	10.1(4)	60	14	8A-1	60.00	Laundry and Linen	\$96,209	(\$96,209)	\$0
	Not Reported			8A-1	60.04	Laundry and Linen - Other - Nonlabor	0	96,209	96,209 *
4	10.1(4)	65	14	8A-1	65.00	Dietary	\$1,031,555	(\$1,031,555)	\$0
	Not Reported			8A-1	65.01	Dietary - Salaries and Wages	0	546,939	546,939
	Not Reported			8A-1	65.02	Dietary - Fringe Benefits	0	35,840	35,840 *
	Not Reported			8A-1	65.04	Dietary - Other - Nonlabor	0	391,700	391,700
5	10.1(4)	75	14	8A-1	75.00	Patient Supplies	\$404,389	(\$404,389)	\$0
	Not Reported			8A-1	75.01	Patient Supplies - Salaries and Wages	0	50,716	50,716
	Not Reported			8A-1	75.04	Patient Supplies - Other - Nonlabor	0	345,033	345,033
6	10.1(4)	80	14	8A-1	80.00	Physical Therapy	\$590,884	(\$590,884)	\$0
	Not Reported			8A-1	80.04	Physical Therapy - Other - Nonlabor	0	590,884	590,884
7	10.1(4)	81	14	8A-1	81.00	Respiratory Therapy	\$167,233	(\$167,233)	\$0
	Not Reported			8A-1	81.04	Respiratory Therapy - Other - Nonlabor	0	167,233	167,233
8	10.1(4)	82	14	8A-1	82.00	Occupational Therapy	\$507,408	(\$507,408)	\$0
	Not Reported			8A-1	82.04	Occupational Therapy - Other - Nonlabor	0	507,408	507,408
9	10.1(4)	83	14	8A-1	83.00	Speech Therapy	\$99,398	(\$99,398)	\$0
	Not Reported			8A-1	83.04	Speech Therapy - Other - Nonlabor	0	99,398	99,398

-Continued on next page-

Provider Name				Fiscal Period			Provider Number, NPI		Adjustments
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZT18410G, 1568484517		49
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				
RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT									
-Continued from previous page-									
10	10.1(4) Not Reported	85	14	8A-1 8A-1	85.00 85.04	Pharmacy Pharmacy - Other - Nonlabor	\$223,447 0	(\$223,447) 223,447	\$0 223,447
11	10.1(4) Not Reported	90	14	8A-1 8A-1	90.00 90.04	Laboratory Laboratory - Other - Nonlabor	\$74,316 0	(\$74,316) 74,316	\$0 74,316
12	10.1(4) Not Reported	100	14	8A-1 8A-1	100.00 100.04	Other Ancillary Service Other Ancillary Service - Other - Nonlabor	\$126,569 0	(\$126,569) 117,141	\$0 117,141 *
13	10.1(4) Not Reported Not Reported Not Reported Not Reported	105	14	8A-1 8A-1 8A-1 8A-1 8A-1	105.00 105.01 105.02 105.03 105.04	Skilled Nursing Care Skilled Nursing Care - Salaries and Wages Skilled Nursing Care - Fringe Benefits Skilled Nursing Care - Agency Staff Skilled Nursing Care - Other - Nonlabor	\$6,418,756 0 0 0 0	(\$6,418,756) 4,653,419 887,160 563,169 852,831	\$0 4,653,419 * 887,160 * 563,169 * 852,831 *
14	10.1(4) Not Reported	125	14	8A-1 8A-1	125.00 125.01	Subacute Care Subacute Care - Salaries and Wages	\$2,908,401 0	(\$2,908,401) 2,108,497	\$0 2,108,497 *
15	10.1(4) Not Reported Not Reported Not Reported	155	14	8A-1 8A-1 8A-1 8A-1	155.00 155.01 155.02 155.04	Social Services Social Services - Salaries and Wages Social Services - Fringe Benefits Social Services - Other - Nonlabor	\$152,846 0 0 0	(\$152,846) 128,500 12,261 2,520	\$0 128,500 12,261 * 2,520
16	10.1(4) Not Reported Not Reported Not Reported	160	14	8A-1 8A-1 8A-1 8A-1	160.00 160.01 160.02 160.04	Activities Activities - Salaries and Wages Activities - Fringe Benefits Activities - Other - Nonlabor	\$250,792 0 0 0	(\$250,792) 196,900 12,968 20,349	\$0 196,900 12,968 * 20,349
-Continued on next page-									

Provider Name				Fiscal Period			Provider Number, NPI		Adjustments
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZT18410G, 1568484517		49
Report References									
Cost Report		Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT									
-Continued from previous page-									
17	10.1(4)	165	14	8A-1	165.00	Administration	\$3,853,081	(\$5,505,307)	(\$1,652,226) *
	Not Reported			8A-1	165.01	Administration - Salaries and Wages	0	880,565	880,565
	Not Reported			8A-1	165.02	Administration - Fringe Benefits	0	556,354	556,354 *
	Not Reported			8A-1	165.03	Administration - Medical Records - Salaries and Wages	0	100,442	100,442
	Not Reported			8A-1	165.07	Administration - DHS Licensing Fees	0	85,773	85,773 *
	Not Reported			8A-1	165.08	Administration - Liability Insurance	0	452,423	452,423 *
	Not Reported			8A-1	165.10	Administration - Quality Assurance Fees	0	738,184	738,184 *
	Not Reported			8A-1	165.11	Administration - Other - Nonlabor	0	3,081,790	3,081,790 *
18	10.1(4)	170	14	8A-1	170.00	Inservice Education - Nursing	\$95,153	(\$95,153)	\$0
	Not Reported			8A-1	170.01	Inservice Education - Nursing - Salaries and Wages	0	81,262	81,262
	Not Reported			8A-1	170.04	Inservice Education - Nursing - Other - Nonlabor	0	97	97
To adjust reported expenses for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023									

Provider Name						Fiscal Period		Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49
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					
RECONCILIATION OF THE PROVIDER'S ADJUSTMENTS TO THE AUDIT REPORT										
19	10.1(4)	165	14	8A-1	165.00	Administration	*	(\$1,652,226)	\$1,652,226	\$0
	Not Reported			8A-1	165.11	Administration - Other - Nonlabor	*	3,081,790	(1,652,226)	1,429,564 *
						To reclassify the provider's adjustments for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14126.023				

Provider Name				Fiscal Period		Provider Number, NPI		Adjustments		
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49		
Report References										
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments				
						As Reported	Increase (Decrease)	As Adjusted		
RECLASSIFICATIONS OF REPORTED COSTS										
20	Not Reported			8A-1	5.02	Plant Operations and Maintenance - Fringe Benefits	*	\$11,167	\$14,382	\$25,549
	Not Reported			8A-1	10.02	Housekeeping - Fringe Benefits		0	3,590	3,590
	Not Reported			8A-1	65.02	Dietary - Fringe Benefits	*	35,840	54,508	90,348
	Not Reported			8A-1	75.02	Patient Supplies - Fringe Benefits		0	7,407	7,407
	Not Reported			8A-1	105.02	Skilled Nursing Care - Fringe Benefits	*	887,160	(96,483)	790,677 *
	Not Reported			8A-1	125.02	Subacute Care - Fringe Benefits		0	358,261	358,261 *
	Not Reported			8A-1	155.02	Social Services - Fringe Benefits	*	12,261	12,868	25,129
	Not Reported			8A-1	160.02	Activities - Fringe Benefits	*	12,968	20,704	33,672
	Not Reported			8A-1	165.02	Administration - Fringe Benefits	*	556,354	(401,774)	154,580
	Not Reported			8A-1	165.04	Administration - Medical Records - Fringe Benefits		0	14,669	14,669
	Not Reported			8A-1	170.02	Inservice Education - Nursing - Fringe Benefits		0	11,868	11,868
To reclassify employee benefits to agree with audit allocation of benefits. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3										
21	Not Reported			8A-2	125.01	Subacute Care - Salaries and Wages	*	\$2,108,497	\$11,657	\$2,120,154
	Not Reported			8A-2	125.02	Subacute Care - Fringe Benefits	*	358,261	1,981	360,242
	Not Reported			8A-2	105.01	Skilled Nursing Care - Salaries and Wages	*	4,653,419	(11,657)	4,641,762
	Not Reported			8A-2	105.02	Skilled Nursing Care - Fringe Benefits	*	790,677	(1,981)	788,696
To reclassify MDS Coordinator salaries between Skilled Nursing and Subacute for proper cost assignment. 42 CFR 413.24 / CMS Pub. 15-1, Section 2307A										
22	Not Reported			8A-2	60.04	Laundry and Linen - Other - Nonlabor	*	\$96,209	\$98,072	\$194,281 *
	Not Reported			8A-2	10.04	Housekeeping - Other - Nonlabor	*	531,192	(98,072)	433,120 *
To reclassify the provider's purchase services for Housekeeping and Laundry and Linen to agree with supporting documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304										
23	Not Reported			8A-2	10.03	Housekeeping - Agency Staff		\$0	\$339,548	\$339,548
	Not Reported			8A-2	10.04	Housekeeping - Other - Nonlabor	*	433,120	(339,548)	93,572
To reclassify the provider's purchase services for Housekeeping from Other - Non Labor to Agency Staff for proper reporting of cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name						Fiscal Period		Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49
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					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
24	Not Reported			8A-2	60.03	Laundry and Linen - Agency Staff		\$0	\$133,205	\$133,205
	Not Reported			8A-2	60.04	Laundry and Linen - Other - Nonlabor *		194,281	(133,205)	61,076
						To reclassify the provider's purchase services for Laundry and Linen from Other - Non Labor to Agency Staff for proper reporting of cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name						Fiscal Period	Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT18410G, 1568484517		49
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				
ADJUSTMENTS TO REPORTED COSTS									
25	10.1(4)	55	14	8A-2	55.00	Interest - Other To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$115,219	(\$61)	\$115,158
26	Not Reported			8A-2	165.07	Administration - DHS Licensing Fees *	\$85,773	(\$27,308)	\$58,465
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To adjust the provider's DHS license fees to agree with the supporting fee structure from DHS licenses and proper accruals. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	1,429,564	3,150	1,432,714 *
27	Not Reported			8A-2	165.10	Administration - Quality Assurance Fees To adjust quality assurance fees to agree with supporting documentation and audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2304.1	\$738,184	(\$1,963)	\$736,221
28	Not Reported			8A-2	165.08	Administration - Liability Insurance To adjust liability insurance expense supported by invoices and/or policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2304.1	\$452,423	(\$351)	\$452,072
29	Not Reported			8A-2	105.03	Skilled Nursing Care - Agency Staff *	\$563,169	(\$184,104)	\$379,065
	Not Reported			8A-2	105.04	Skilled Nursing Care - Other - Nonlabor *	852,831	(252,310)	600,521
	Not Reported			8A-2	125.03	Subacute Care - Agency Staff	0	12,757	12,757
	Not Reported			8A-2	125.04	Subacute Care - Other - Nonlabor To adjust Agency Staff and Other - Nonlabor cost recorded in SNF, to the proper cost center by identification that can be attributable to the cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2304.1 Title 22, CCR, Section 51215.6(K)	0	423,657	423,657

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period		Provider Number, NPI		Adjustments		
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49		
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					
ADJUSTMENTS TO REPORTED COSTS										
30	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To eliminate undocumented accounting fees. CMS 15-1, Sections 2300, 2304 42 CFR 413.20 and 413.24	*	\$1,432,714	(\$13,396)	\$1,419,318 *
31	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To adjust expenses to agree with supporting documentation. CMS 15-1, Sections 2300, 2304 42 CFR 413.20 and 413.24	*	\$1,419,318	(\$700)	\$1,418,618 *
32	10.1(4)	15	14	8A-2	15.00	Depreciation - Buildings and Improvements		\$6,999	\$26,312	\$33,311 *
	10.1(4)	25	14	8A-2	25.00	Depreciation - Equipment		73,034	5,184	78,218 *
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Home Office Cost Report for Premier B.H., Inc, for fiscal period ended December 31, 2007. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	1,418,618	(31,496)	1,387,122 *
33	10.1(4)	15	14	8A-2	15.00	Depreciation - Building and Improvements	*	\$33,311	\$265	\$33,576
	10.1(4)	25	14	8A-2	25.00	Depreciation - Equipment	*	78,218	52	78,270
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Premier B.H., Inc. Home Office Audit Report for fiscal period ended December 31, 2007. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	1,387,122	(217,380)	1,169,742 *
34	Not Reported			8A-2	5.04	Plant Operations and Maintenance - Other - Nonlabor	*	\$548,236	(\$1,010)	\$547,226
	Not Reported			8A-2	100.04	Other Ancillary Service - Other - Nonlabor	*	117,141	486	117,627
	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To adjust provider's revenue offsets and booking of vending machine revenue to agree with the provider's records and proper methods of accounting. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2300, 2304, and 2328	*	1,169,742	(6,210)	1,163,532 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name						Fiscal Period		Provider Number, NPI		Adjustments	
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49	
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
35	Not Reported			8A-2	165.11	Administration - Other - Nonlabor To eliminate legal fees not supported by supporting documentation. CMS 15-1, Sections 2300 and 2304 42 CFR 413.20 and 413.24		*	\$1,163,532	(\$194,022)	\$969,510

*Balance carried forward from prior/to subsequent adjustments

Provider Name						Fiscal Period		Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49
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					
ADJUSTMENTS TO REPORTED STATISTICS										
36	Not Reported			7	5.00	Plant Operations and Maintenance (Square Feet)	0	156	156	
	Not Reported			7	10.00	Housekeeping	0	504	504	
	Not Reported			7	60.00	Laundry and Linen	0	1,187	1,187	
	Not Reported			7	65.00	Dietary	0	6,948	6,948	
	11.1 (1 of 3)	10	2	7	75.00	Patient Supplies	0	334	334	
	11.1 (1 of 3)	15	2	7	80.00	Physical Therapy	0	1,073	1,073	
	11.1 (1 of 3)	16	2	7	81.00	Respiratory Therapy	0	40	40	
	11.1 (1 of 3)	17	2	7	82.00	Occupational Therapy	0	506	506	
	11.1 (1 of 3)	20	2	7	85.00	Pharmacy	0	145	145	
	11.1 (1 of 3)	40	2	7	105.00	Skilled Nursing Care	23,908	2,757	26,665	
	11.1 (1 of 3)	60	2	7	125.00	Subacute Care	5,204	313	5,517	
	11.1 (1 of 3)	75	2	7	140.00	Beauty and Barber	0	209	209	
	Not Reported			7	155.00	Social Services	0	176	176	
	Not Reported			7	160.00	Activities	0	878	878	
	Not Reported			7	165.00	Administration	0	1,372	1,372	
	Not Reported			7	165.00	Medical Records	0	352	352	
	Not Reported			7	170.00	Inservice Education - Nursing	0	202	202	
	11.1 (1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	29,112	17,152	46,264	
	11.1 (1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	29,112	16,996	46,108	
	11.1 (1 of 3)	85	2	7	N/A	Total Statistics - Square Feet	29,112	16,492	45,604	
To adjust square footage statistics to agree with the provider's square footage survey and the auditor's observations. 42 CFR 413.24 and 413.5 / CMS Pub. 15-1, Sections 2304 and 2306										
37	11.1 (1 of 3)	40	4	7	105.00	Skilled Nursing Care (Laundry Pounds)	80,660	(14,338)	66,322	
	11.1 (1 of 3)	60	4	7	125.00	Subacute Care	11,336	(158)	11,178	
	11.1 (1 of 3)	85	4	7	N/A	Total Statistics - Patient Days	91,996	(14,496)	77,500	
To adjust reported laundry statistics (patient days) to reflect only in-house days from provider's records, excluding bedhold days. 42 CFR 413.24 and 413.5 / CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name						Fiscal Period	Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT18410G, 1568484517		49
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				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>									
38	11.1 (2 of 3)	40	4	7	105.00	Skilled Nursing Care (Meals Served)	241,980	(3,516)	238,464
	11.1 (2 of 3)	60	4	7	125.00	Subacute Care	34,008	(16,791)	17,217
	11.1 (2 of 3)	85	4	7	N/A	Total Statistics - Meals Served	275,988	(20,307)	255,681
To adjust reported meals served statistics to agree with information from the facility administrator and audit analysis. 42 CFR 413.24 and 413.5 / CMS Pub. 15-1, Sections 2304 and 2306									

Provider Name						Fiscal Period	Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT18410G, 1568484517		49
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS									
39	11.1 (3 of 3)	105	1	1	12.00	Skilled Nursing Care - Total Patient Days	80,660	117	80,777
	11.1 (3 of 3)	105	5	Subacute 1	36.00	Subacute Care - Total Patient Days	11,336	(1)	11,335
To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304									
40	4.3(1)	100	1	Subacute 1	48.00	Subacute Care (Ventilator-Dependent)	0	5,156	5,156
	4.3(1)	115	1	Subacute 1	49.00	Other Subacute Care	11,336	(5,157)	6,179
	11.1 (3 of 3)	105	5	Subacute 1	50.00	Subacute Care - Total Patient Days	11,336	(1)	11,335
To adjust total Subacute patient days and to include total ventilator and nonventilator patient days in the audit report. 42 CFR 413.20 / CMS Pub. 15-1, Section 2304									
41	4.3(1)	100	2	Subacute 1	48.00	Medi-Cal Subacute Care (Ventilator-Dependent)	0	4,007	4,007
	4.3(1)	120	2	Subacute 1	44.00	Medi-Cal Adult Subacute Care - Total Patient Days	8,043	1,092	9,135
To adjust Medi-Cal Subacute Care patient days to agree with the following EDS Paid Claims Summary Report: Report Date: October 8, 2008 Payment Period: January 1, 2007 through September 30, 2008 Service Period: January 1, 2007 through December 31, 2007 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408									

Provider Name						Fiscal Period	Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT18410G, 1568484517		49
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				
ADJUSTMENTS TO REPORTED TOTAL CHARGES									
42	13.1	10	4	Subacute 2	11.00	Total Subacute Ancillary Charges—Patient Supplies	\$414,909	\$1,000	\$415,909
	13.1	17	2	Subacute 2	55.00	Total Ancillary Charges—Occupational Therapy	955,153	618	955,771
To adjust total charges to agree with the provider's general ledger. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2206, 2300, and 2304									
43	13.1	16	2	Subacute 2	44.00	Total Ancillary Charges—Respiratory Therapy	\$36,020	\$33,537	\$69,557 *
	13.1	16	4	Subacute 2	44.00	Total Subacute Ancillary Charges—Respiratory Therapy	36,020	12,693	48,713 *
To adjust Subacute ancillary charges to agree with the provider's supporting records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304									
44	13.1	16	2	Subacute 2	44.00	Total Ancillary Charges—Respiratory Therapy	\$69,557	\$269,533	\$339,090
	13.1	16	4	Subacute 2	44.00	Total Subacute Ancillary Charges—Respiratory Therapy	48,713	168,122	216,835
	13.1	35	2	Subacute 2	99.00	Total Ancillary Charges—Other Ancillary Service	497,276	(235,996)	261,280
	13.1	35	4	Subacute 2	99.00	Total Subacute Ancillary Charges—Other Ancillary Service	282,070	(155,429)	126,641
To reclassify Equipment Rental charges for ventilators to the proper cost center for proper matching of cost with charges. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.4, 2300, and 2304									

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period		Provider Number, NPI		Adjustments		
ELDORADO CARE CENTER				JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49		
Report References										
Cost Report		Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO OTHER MATTERS										
45	N/A			1	14.00	Medi-Cal Overpayments - Provider Number ZZT18410G To recover overpayments for overstated Medi-Cal patient days paid under the provider number ZZT18410F and also reimbursed under the Medi-Cal Hospice Program for services rendered From January 1, 2007 through December 31, 2007. CCR, Title 22, Sections 50761, 51005, 51458.1, 51502, and 51551.5		\$0	\$303	\$303 *
46	N/A			1	14.00	Medi-Cal Overpayments - Provider Number ZZT18410G *		\$303	\$11,378	\$11,681 *
	N/A			1	14.00	Medi-Cal Overpayments - Provider Number ZZT18410G - Coinsurance *		11,681	2,749	14,430 *
	N/A			Subacute 1	38.00	Medi-Cal Overpayments - Provider Number LTC70004G		0	15,205	15,205 *
	N/A			Subacute 1	38.00	Medi-Cal Overpayments - Provider Number LTC70004G - Coinsurance *		15,205	3,800	19,005
To recover overpayments for Medi-Cal covered services made because Medicare and other coverage payments were not deducted from Medi-Cal claims, for services rendered from January 1, 2007 through December 31, 2007. CCR, Title 22, Sections 50761, 51005, 51458.1, 51502, and 51511.5										
47	N/A			1	14.00	Medi-Cal Overpayments - Provider Number ZZT18410G *		\$14,430	\$19,725	\$34,155 *
	N/A			1	14.00	Medi-Cal Overpayments - Provider Number ZZT18410G - Coinsurance *		34,155	4,931	39,086
	N/A			Subacute 1	39.00	Medi-Cal Overpayments - Provider Number LTC70004G		0	28,935	28,935 *
	N/A			Subacute 1	39.00	Medi-Cal Overpayments - Provider Number LTC70004G - Coinsurance *		28,935	7,237	36,172
To recover overpayments for Medi-Cal covered services made because Medicare and other coverage payments were not deducted from Medi-Cal claims, for services rendered from January 1, 2006 through December 31, 2006. CCR, Title 22, Sections 50761, 51005, 51458.1, 51502, and 51511.5										
48	Not Reported			Subacute 1	48.00	Ventilator (Equipment Cost Only) To include ventilator equipment expense as identified from the provider's records. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304		\$0	\$164,863	\$164,863

Provider Name						Fiscal Period		Provider Number, NPI		Adjustments
ELDORADO CARE CENTER						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		ZZT18410G, 1568484517		49
Report References										
Cost Report						Audit Report				
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
49	Not Reported			1	15.00	Total Licensed Nursing Facility Beds - Level B		0	207	207
	Not Reported			Subacute 1	41.00	Contracted Number of Adult Subacute Care Beds (07/01/07 to 12/14/07)		0	37	37
	Not Reported			Subacute 1	41.00	Contracted Number of Adult Subacute Care Beds (12/15/07 to 12/31/07)		0	49	49
	Not Reported			Subacute 1	42.00	Total Licensed Nursing Facility Beds		0	207	207
	Not Reported			Subacute 1	43.00	Total Licensed Capacity (All Levels)		0	256	256
						To adjust and include contracted Subacute Care beds and licensed beds in the audit report to agree with the Medi-Cal Subacute Care contract and the Department of Health Care Services license. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				