APPEAL RECOMPUTATION
ON THE
AUDIT REPORT

ELDORADO CARE CENTER
EL CAJON, CALIFORNIA
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

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 12, 2012

Gerlyn Ricacho, Administrator
Eldorado Care Center
510 E. Washington Avenue
El Cajon, CA 92020

In the Matter of:

ELDORADO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1568484517
FISCAL PERIOD ENDED DECEMBER 31, 2007
APPEAL NUMBER: NF10-1207-002H-DN

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision dated October 31, 2012, the following revisions are made to the Medi-Cal audit report dated April 30, 2009.

SUMMARY OF REVISIONS

SKILLED NURSING CARE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 12,075,032	$ 149.49
Revision	(6,522)	(.08)
Revised Cost and Cost Per Day	$ 12,068,510	$ 149.41

ADULT SUBACUTE	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 5,313,156	$ 468.74
Revision	4,305	0.38
Revised Cost and Cost Per Day	$ 5,317,461	$ 469.12

OVERPAYMENTS	
Audited Amount Due State	$ 94,263
Revision	0
Revised Amount Due State	$ 94,263

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

Enclosed are the revised schedules detailing the results of the recomputation.

Originally signed by:

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

cc: Joshua Kauffman, CFO
Premier BH, Inc.
6100 Wilshire Blvd, Suite 1111
Los Angeles, CA 90048

Stephen David
Accurate Business Results, LLC
4541 E. Anaheim Street
Long Beach, CA 90804

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED COST PER PATIENT DAY	
	SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 6,073,572	$ 6,073,572	$ 75.19	
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,271,316	$ 1,271,270	$ 15.74	
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 1,541,201	$ 1,561,102	$ 19.33	
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 674,008	$ 948,807	$ 11.75	
5	Property Taxes (Sch. 5, Ln. 105)	$ 38,018	$ 38,017	$ 0.47	
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ 36,609	$ 36,589	$ 0.45	
7	Liability Insurance (Sch. 6, Ln. 105)	$ 283,075	$ 282,922	$ 3.50	
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00	
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 461,002	$ 460,753	$ 5.70	
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,396,231	$ 1,395,477	$ 17.28	
11	Cost of Routine Service/Audited Total Costs	$ 12,075,032	$ 12,068,510	$ 149.41	
12	Total Patient Days	80,777	80,777		
13	Cost Per Patient Day (Cost Divided by Days)	$ 149.49	$ 149.41		
14	Overpayments	$ 39,086	$ 39,086		
15	Total Licensed Nursing Facility Beds - Level B	207	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)	$ 2,651,309	$ 2,651,309	$ 233.90	*
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ 212,584	$ 212,614	$ 18.76	*
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ 1,278,928	$ 1,287,704	$ 113.60	*
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ 204,485	$ 199,208	$ 17.57	*
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ 7,982	$ 7,982	$ 0.70	*
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ 16,108	$ 16,122	$ 1.42	*
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ 124,556	$ 124,657	$ 11.00	*
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00	*
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ 202,846	$ 203,011	$ 17.91	*
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ 614,358	$ 614,856	$ 54.24	*
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 5,313,156	$ 5,317,461	$ 469.12	*
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	11,335	11,335		
40	Cost Per Patient Day (Cost Divided by Days)	$ 468.74	$ 469.12		
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 55,177	$ 55,177		

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED 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 155	Activities 160	Total	
	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: 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	$ 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	439	3,225	$ 7,612	***
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	4,964	18,326	***
81.00	Respiratory Therapy		149	324	0	0	0	0	0	473	176	1,297	1,947	***
82.00	Occupational Therapy		1,882	4,101	0	0	0	0	0	5,983	557	4,094	10,633	***
83.00	Speech Pathology		0	0	0	0	0	0	0	0	104	761	865	***
85.00	Pharmacy		539	1,175	0	0	0	0	0	1,714	241	1,771	3,726	***
90.00	Laboratory		0	0	0	0	0	0	0	0	77	569	647	***
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	123	901	1,024	***
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	10,152	74,645	1,271,270	*
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	3,667	26,960	199,306	**
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	85	2,568	
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	31,813	4,178	768	0	0	0	0		36,759		$ 36,759		
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	521	994	$ 351,241	***
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	1,530	608,293	***
81.00	Respiratory Therapy	167,233	475	87	0	0	0	0	0	167,795	210	400	168,405	***
82.00	Occupational Therapy	507,408	6,005	1,105	0	0	0	0	0	514,518	662	1,262	516,441	***
83.00	Speech Pathology	99,398	0	0	0	0	0	0	0	99,398	123	235	99,756	***
85.00	Pharmacy	223,447	1,721	317	0	0	0	0	0	225,484	286	546	226,316	***
90.00	Laboratory	74,316	0	0	0	0	0	0	0	74,316	92	175	74,583	***
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	146	278	118,050	***
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	12,065	23,005	1,561,102	*
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	4,358	8,309	570,711	**
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	26	2,977	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 4,297,877	$ 547,226	$ 99,554	$ 77,755	$ 489,329	$ 4,993	$ 32,686	$ 2,935	$ 4,241,839	$ 19,278	$ 36,759	$ 4,297,877	

* (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 Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 1,198,496	96%							
	Property Tax (line 40)	48,022	4%	$ 1,246,518						
5.00	Plant Operations and Maintenance			4,203	$ 4,203					
10.00	Housekeeping			13,580	46	$ 13,626				
60.00	Laundry and Linen			31,982	108	355	$ 32,445			
65.00	Dietary			187,204	633	2,076	0	$ 189,913		
155.00	Social Services			4,742	16	53	0	0	$ 4,811	
160.00	Activities			23,656	80	262	0	0	0	$ 23,999
165.00	Administration			36,967	125	410	0	0	0	0
165.00	Medical Records			9,484	32	105	0	0	0	0
170.00	Inservice Education - Nursing			5,443	18	60	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			8,999	30	100	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			28,910	98	321	0	0	0	0
81.00	Respiratory Therapy			1,078	4	12	0	0	0	0
82.00	Occupational Therapy			13,633	46	151	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			3,907	13	43	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			718,451	2,431	7,967	27,765	177,125	3,306	16,494
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			148,648	503	1,648	4,680	12,788	1,504	7,505
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			5,631	19	62	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,246,518	100%	$ 1,246,518	$ 4,203	$ 13,626	$ 32,445	$ 189,913	$ 4,811	$ 23,999

* (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)	$ 1,198,496	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				$ 37,502	$ 37,502					
165.00	Medical Records				9,621		$ 9,621				
170.00	Inservice Education - Nursing			$ 5,521							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	9,129	1,014	260	$ 10,403	$ 10,003	$ 401	***
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	***
80.00	Physical Therapy			0	29,329	1,561	400	31,290	30,085	1,205	***
81.00	Respiratory Therapy			0	1,093	408	105	1,606	1,544	62	***
82.00	Occupational Therapy			0	13,831	1,287	330	15,448	14,853	595	***
83.00	Speech Pathology			0	0	239	61	301	289	12	***
85.00	Pharmacy			0	3,963	557	143	4,663	4,483	180	***
90.00	Laboratory			0	0	179	46	225	216	9	***
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	283	73	356	342	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			3,795	957,333	23,470	6,021	986,824	948,807	38,017	*
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			1,727	179,003	8,477	2,175	189,655	182,348	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	5,713	27	7	5,746	5,525	221	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,246,518	100%	$ 5,521	$ 1,199,395	$ 37,502	$ 9,621	$ 1,246,518	$ 1,198,496	$ 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	$ 9,129	$ 420,928	93,995	$ 60,286	$ 1,581	$ 12,223	$ -	$ 19,905	***
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	29,329	647,976	144,696	92,805	2,433	18,815	0	30,642	***
81.00	Respiratory Therapy			0	473	167,795	1,093	169,361	37,819	24,256	636	4,918	0	8,009	***
82.00	Occupational Therapy			0	5,983	514,518	13,831	534,331	119,318	76,528	2,007	15,516	0	25,268	***
83.00	Speech Pathology			0	0	99,398	0	99,398	22,196	14,236	373	2,886	0	4,700	***
85.00	Pharmacy			0	1,714	225,484	3,963	231,162	51,619	33,108	868	6,712	0	10,931	***
90.00	Laboratory			0	0	74,316	0	74,316	16,595	10,644	279	2,158	0	3,514	***
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	26,267	16,847	442	3,416	0	5,562	***
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	957,333	9,743,410	2,175,741	1,395,477	36,589	282,922	0	460,753	*
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	179,003	3,519,033	785,814	504,005	13,215	102,183	0	166,410	**
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	5,713	11,121	2,483	1,593	42	323	0	526	
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	$ 1,199,395	$ 15,568,664	$ 3,476,543						
	Total Administrative Costs							$ 3,476,543		$ 2,229,785	$ 58,465	$ 452,072	$ -	$ 736,221	
	Unit Cost Multiplier							0.22330387							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 135,494	$ 56,038	$ 37,502	$ 229,034							
	TOTAL FACILITY COSTS							$ 19,274,241							

* (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	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (Patient days) 60	Dietary (MEALS) 65	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						420,928	420,928
77	Specialized Support Surfaces									0	0
80	Physical Therapy	1,073	1,073	1,073						647,976	647,976
81	Respiratory Therapy	40	40	40						169,361	169,361
82	Occupational Therapy	506	506	506						534,331	534,331
83	Speech Pathology									99,398	99,398
85	Pharmacy	145	145	145						231,162	231,162
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	9,743,410	9,743,410
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	3,519,033	3,519,033
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						11,121	11,121
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	15,568,664	15,568,664
	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	0.00104194	0.00766108
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 547,226	$ 99,554	$ 77,755	$ 489,329	$ 4,993	$ 32,686	$ 2,935	$ 19,278	$ 36,759
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.86835256	2.18300258	1.00328979	1.91382549	0.00053534	0.00350451	0.00031472	0.00123829	0.00236109
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,246,518	$ 4,203	$ 13,626	$ 32,445	$ 189,913	$ 4,811	$ 23,999	$ 5,521	$ 37,502	$ 9,621
	UNIT COST MULTIPLIER (CAPITAL COSTS)	26.94358465	0.09115987	0.29877886	0.41864377	0.74277447	0.00051579	0.00257309	0.00059199	0.00240879	0.00061800

SUMMARY OF REVISED 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 AUDITED	APPEAL REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	145,925	0	145,925	0	145,925	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	25,549	0	25,549	0	25,549	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	547,226	0	547,226	0	547,226	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 718,700	$ 0	$ 718,700	$ 0	$ 718,700	
10.00		Housekeeping	6300	$	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	24,579	0	24,579	0	24,579	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	3,590	0	3,590	0	3,590	(Sch 3)
10.03	.79	Agency Staff	6300	339,548	0	339,548	0	339,548	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	93,572	0	93,572	0	93,572	(Sch 4)
10.05		Housekeeping - Total	6300	$ 461,289	$ 0	$ 461,289	$ 0	$ 461,289	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 33,576		$ 33,576	$ (26,577)	$ 6,999	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	3,328		3,328	0	3,328	(Sch 5)
25.00		Depreciation: Equipment	7140	78,270		78,270	(5,236)	73,034	(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	115,158		115,158	0	115,158	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 2,683,450	$ 0	$ 2,683,450	$ (31,813)	$ 2,651,637	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	0	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	133,205	0	133,205	0	133,205	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	61,076	0	61,076	0	61,076	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 194,281	$ 0	$ 194,281	$ 0	$ 194,281	
65.00		Dietary	6500	$	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	546,939	0	546,939	0	546,939	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	90,348	0	90,348	0	90,348	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	391700	0	391,700	0	391,700	(Sch 4)
65.05		Dietary - Total	6500	$ 1,028,987	$ 0	$ 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	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	50716	0	50,716	0	50,716	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	7,407	0	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	0	345,033	0	345,033	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 403,156	$ 0	$ 403,156	$ 0	$ 403,156	
77.00		Specialized Support Surfaces	8150			$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$	$ 0	$ 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	0	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	$	$ 0	$ 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	0	167,233	0	167,233	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 167,233	$ 0	$ 167,233	$ 0	$ 167,233	

SUMMARY OF REVISED 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 AUDITED	APPEAL REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250		0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250		0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250		0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	507,408	0	507,408	0	507,408	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 507,408	$ 0	$ 507,408	$ 0	$ 507,408	
83.00		Speech Pathology	8280	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280		0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280		0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280		0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	99,398	0	99,398	0	99,398	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 99,398	$ 0	$ 99,398	$ 0	$ 99,398	
85.00		Pharmacy	8300	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300		0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300		0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300		0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	223,447	0	223,447	0	223,447	(Sch 4)
85.05		Pharmacy - Total	8300	$ 223,447	$ 0	$ 223,447	$ 0	$ 223,447	
90.00		Laboratory	8400	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400		0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400		0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400		0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	74,316	0	74,316	0	74,316	(Sch 4)
90.05		Laboratory - Total	8400	$ 74,316	$ 0	$ 74,316	$ 0	$ 74,316	
95.00		Home Health Services	8800	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800		0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800		0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800		0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800		0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900		0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900		0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900		0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	117,627	0	117,627	0	117,627	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 117,627	$ 0	$ 117,627	$ 0	$ 117,627	
100.06		Subacute Ancillary Services		$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages			0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits			0	0	0	0	(Sch 2)
100.09	.79	Agency Staff			0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor			0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 2,183,469	$ 0	$ 2,183,469	$ 0	$ 2,183,469	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	4,641,762	0	4,641,762	0	4,641,762	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	788,696	0	788,696	0	788,696	(Sch 2)
105.03	.49	Agency Staff	6110	379,065	0	379,065	0	379,065	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	600,521	0	600,521	0	600,521	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 6,410,044	$ 0	$ 6,410,044	$ 0	$ 6,410,044	
110.00		Intermediate Care	6120	$		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130			0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140			0	0	0	(Sch 2)

SUMMARY OF REVISED 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 AUDITED	APPEAL REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	2,120,154	0	2,120,154	0	2,120,154	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	360,242	0	360,242	0	360,242	(Sch 2)
125.03	.49	Agency Staff	6150	12,757	0	12,757	0	12,757	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	423,657	0	423,657	0	423,657	(Sch 4)
125.05		Subacute Care - Total	6150	$ 2,916,810	$ 0	$ 2,916,810	$ 0	$ 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**		$ 9,326,854	$ 0	$ 9,326,854	$ 0	$ 9,326,854	
155.00		Social Services	6600	$	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	128,500	0	128,500	0	128,500	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	25,129	0	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	0	2,520	0	2,520	(Sch 4)
155.05		Social Services - Total	6600	$ 156,149	$ 0	$ 156,149	$ 0	$ 156,149	
160.00		Activities	6700	$	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	196,900	0	196,900	0	196,900	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	33,672	0	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	0	20,349	0	20,349	(Sch 4)
160.05		Activities - Total	6700	$ 250,921	$ 0	$ 250,921	$ 0	$ 250,921	
165.00		Administration	6900	$	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	880,565	0	880,565	0	880,565	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	154,580	0	154,580	0	154,580	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	100,442	0	100,442	0	100,442	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	14,669	0	14,669	0	14,669	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	31,813	31,813	(Sch 4)
165.07		DHS Licensing Fees	6900	58,465	0	58,465	0	58,465	(Sch 6)
165.08		Liability Insurance	6900	452,072	0	452,072	0	452,072	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	736,221	0	736,221	0	736,221	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	969,510	0	969,510	0	969,510	(Sch 6)
165.12		Administration - Total	6900	$ 3,366,524	$ 0	$ 3,366,524	$ 31,813	$ 3,398,337	
170.00		Inservice Education - Nursing	6800	$	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	81,262	0	81,262	0	81,262	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	11,868	0	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	0	97	0	97	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 93,227	$ 0	$ 93,227	$ 0	$ 93,227	
171.00		**Subtotal 155 - 170.05**		$ 3,866,821	$ 0	$ 3,866,821	$ 31,813	$ 3,898,634	
175.00		**Total**		**$ 19,283,803**	**$ 0**	**$ 19,283,803**	**$ 0**	**$ 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 (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									

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

		TOTAL ADJ (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									

Provider Name: ELDORADO CARE CENTER

Provider No.: ZZT18410F

OSHPD Facility Number: 206370853

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

	TOTAL ADJ (Page 1)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
165.06 Administration - Medical Records - Other - Nonlabor	0									
165.07 Administration - DHS Licensing Fees	0									
165.08 Administration - Liability Insurance	0									
165.09 Administration - Caregiver Training	0									
165.10 Administration - Quality Assurance Fees	0									
165.11 Administration - Other - Nonlabor	0									
170.00 Inservice Education - Nursing	0									
170.01 Inservice Education - Nursing - Salaries and Wages	0									
170.02 Inservice Education - Nursing - Fringe Benefits	0									
170.03 Inservice Education - Nursing - Agency Staff	0									
170.04 Inservice Education - Nursing - Other - Nonlabor	0									
175.00 Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0	0

Provider Name: ELDORADO CARE CENTER

Provider No.: ZZT18410F

OSHPD Facility Number: 206370853

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

		TOTAL ADJ (Page 1)	REVISION 1 (ADJ 32)	REVISION 2 (ADJ 33)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	(26,577)	(26,312)	(265)							
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	(5,236)	(5,184)	(52)							
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									

Provider Name: ELDORADO CARE CENTER

Provider No.: ZZT18410F

OSHPD Facility Number: 206370853

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

		TOTAL ADJ (Page 1)	REVISION 1 (ADJ 32)	REVISION 2 (ADJ 33)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									

Provider Name: ELDORADO CARE CENTER

Provider No.: ZZT18410F

OSHPD Facility Number: 206370853

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

		TOTAL ADJ (Page 1)	REVISION 1 (ADJ 32)	REVISION 2 (ADJ 33)	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	31,813	31,496	317							
165.07	Administration - DHS Licensing Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	0									
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0	0

SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED SUBACUTE COST PER PATIENT DAY
	SUBACUTE ROUTINE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	$ 2,613,305	$ 2,613,305	$ 230.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	$ 199,286	$ 199,306	$ 17.58
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 125)	$ 563,517	$ 570,711	$ 50.35
4	Cost of Capital Related (Sch. 5, Ln. 125)	$ 187,182	$ 182,348	$ 16.09
5	Property Taxes (Sch. 5, Ln. 125)	$ 7,306	$ 7,306	$ 0.64
6	DHS Licensing Fees (Sch. 6, Ln. 125)	$ 13,206	$ 13,215	$ 1.17
7	Liability Insurance (Sch. 6, Ln. 125)	$ 102,115	$ 102,183	$ 9.01
8	Caregiver Training (Sch. 6. Ln. 125)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 125)	$ 166,299	$ 166,410	$ 14.68
10	Cost of Administration (Sch. 6, Ln. 125)	$ 503,669	$ 504,005	$ 44.46
11	Cost of Routine Service/Revised Total Routine Costs	$ 4,355,885	$ 4,358,791	$ 384.54
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	$ 384.29	$ 384.54	
	SUBACUTE ANCILLARY			
13	Cost of Direct Care - Labor (Adult SA Sch. 2, Ln. 111)	$ 38,004	$ 38,004	$ 3.35
14	Cost of Indirect Care - Labor (Adult SA Sch. 2, Ln. 112)	$ 13,298	$ 13,307	$ 1.17
15	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 2, Ln. 113)	$ 715,411	$ 716,992	$ 63.25
16	Cost of Capital Related (Adult SA Sch. 2, Ln. 114)	$ 17,304	$ 16,859	$ 1.49
17	Property Taxes (Adult SA Sch. 2, Ln. 115)	$ 675	$ 676	$ 0.06
18	DHS Licensing Fees (Adutl SA Sch. 2, Ln. 116)	$ 2,902	$ 2,907	$ 0.26
19	Liability Insurance (Adult SA Sch. 2, Ln. 117)	$ 22,441	$ 22,474	$ 1.98
20	Caregiver Training (Adult SA Sch. 2, Ln. 118)	$ 0	$ 0	$ 0.00
21	Quality Assurance Fees (Adult SA Sch. 6, Ln. 119)	$ 36,547	$ 36,600	$ 3.23
22	Cost of Administration (Adult SA Sch. 2, Ln. 120)	$ 110,689	$ 110,851	$ 9.78
23	Cost of Ancillary Service/Audited Total Ancillary Costs	$ 957,271	$ 958,670	$ 84.58
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	$ 84.45	$ 84.58	
	SUBACUTE TOTAL			
25	Cost of Direct Care - Labor (Line 1 + Line 13)	$ 2,651,309	$ 2,651,309	$ 233.90
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	$ 212,584	$ 212,614	$ 18.76
27	Cost of Direct and Indirect NonLabor - Other (Line 3 + Line 15)	$ 1,278,928	$ 1,287,704	$ 113.60
28	Cost of Capital Related (Line 4 + Line 16)	$ 204,485	$ 199,208	$ 17.57
29	Property Taxes (Line 5 + Line 17)	$ 7,982	$ 7,982	$ 0.70
30	DHS Licensing Fees (Line 6 + Line 18)	$ 16,108	$ 16,122	$ 1.42
31	Liability Insurance (Line 7 + Line 19)	$ 124,556	$ 124,657	$ 11.00
32	Caregiver Training (Line 8 + Line 20)	$ 0	$ 0	$ 0.00
33	Quality Assurance Fees (Line 9 + Line 21)	$ 202,846	$ 203,011	$ 17.91
34	Cost of Administration (Line 10 + Line 22)	$ 614,358	$ 614,856	$ 54.24
35	Total Cost of Subacute Service (Line 11 + Line 23)	$ 5,313,156	$ 5,317,461	$ 469.12
36	Total Patient Days (Adj 39)	11,335	11,335	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	$ 468.74	$ 469.12	
38	Medi-Cal Overpayments - Current Period	$ 19,005	$ 19,005	
39	Medi-Cal Overpayments - Prior Period	$ 36,172	$ 36,172	
40	Amount Due Provider (State)	$ 55,177	$ 55,177	
	GENERAL INFORMATION			
41	Contracted Number of Adult Subacute Beds	49	49	
42	Total Licensed Nursing Facility Beds	207	207	
43	Total Licensed Capacity (All levels)	25	25	
44	Total Medi-Cal Adult Subacute Patient Days	9,135	9,135	
	CAPITAL RELATED COST			
45	Direct Capital Related Cost (Adj)	$ 0	$ 0	
46	Indirect Capital Related Cost (Line 28)	$ 204,485	$ 199,208	
47	Total Capital Related Cost (Line 45 + Line 46)	$ 204,485	$ 199,208	

	VENTILATOR / NONVENTILATOR COSTS	REVISED COSTS	REVISED TOTAL DAYS	REVISED MEDI-CAL DAYS
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	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES *	SUBACUTE ANCILLARY COST **
	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)	7,612				4,977
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 75)	351,241				229,659
4	Cost of Capital Related (Sch. 5, Ln. 75)	10,003				6,540
5	Property Taxes (Sch. 5, Ln. 75)	401				262
6	DHS Licensing Fees (Sch. 6, Ln. 75)	1,581				1,034
7	Liability Insurance (Sch. 6, Ln. 75)	12,223				7,992
8	Caregiver Training (Sch. 6, Ln. 75)	0				
9	Quality Assurance Fees (Sch. 6, Ln. 75)	19,905				13,015
10	Cost of Administration (Sch. 6, Ln. 75)	60,286				39,418
11	Total Patient Supplies Ancillary Service	$ 521,375	$ 636,091	0.819654	$ 415,909	$ 340,901
	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	$	0.000000	$	$ 0
	PHYSICAL THERAPY					
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	$ 0				$
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	18,326				3,214
25	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 80)	608,293				106,693
26	Cost of Capital Related (Sch. 5, Ln. 80)	30,085				5,277
27	Property Taxes (Sch. 5, Ln. 80)	1,205				211
28	DHS Licensing Fees (Sch. 6, Ln. 80)	2,433				427
29	Liability Insurance (Sch. 6, Ln. 80)	18,815				3,300
30	Caregiver Training (Sch. 6, Ln. 80)	0				
31	Quality Assurance Fees (Sch. 6, Ln. 80)	30,642				5,375
32	Cost of Administration (Sch. 6, Ln. 80)	92,805				16,278
33	Total Physical Therapy Ancillary Service	$ 802,605	$ 1,091,630	0.735235	$ 191,470	$ 140,775
	RESPIRATORY THERAPY					
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	$ 0				$
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	1,947				1,245
36	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 81)	168,405				107,688
37	Cost of Capital Related (Sch. 5, Ln. 81)	1,544				987
38	Property Taxes (Sch. 5, Ln. 81)	62				40
39	DHS Licensing Fees (Sch. 6, Ln. 81)	636				407
40	Liability Insurance (Sch. 6, Ln. 81)	4,918				3,145
41	Caregiver Training (Sch. 6, Ln. 81)	0				
42	Quality Assurance Fees (Sch. 6, Ln. 81)	8,009				5,121
43	Cost of Administration (Sch. 6, Ln. 81)	24,256				15,511
44	Total Respiratory Ancillary Service	$ 209,777	$ 339,090	0.618646	$ 216,835	$ 134,144

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	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES *	SUBACUTE ANCILLARY COST **
	OCCUPATIONAL THERAPY					
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	$ 0				$
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	10,633				1,872
47	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 82)	516,441				90,908
48	Cost of Capital Related (Sch. 5, Ln. 82)	14,853				2,615
49	Property Taxes (Sch. 5, Ln. 82)	595				105
50	DHS Licensing Fees (Sch. 6, Ln. 82)	2,007				353
51	Liability Insurance (Sch. 6, Ln. 82)	15,516				2,731
52	Caregiver Training (Sch. 6, Ln. 82)	0				
53	Quality Assurance Fees (Sch. 6, Ln. 82)	25,268				4,448
54	Cost of Administration (Sch. 6, Ln. 82)	76,528				13,471
55	Total Occupational Therapy Ancillary Service	$ 661,840	$ 955,771	0.692468	$ 168,242	$ 116,502
	SPEECH PATHOLOGY					
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	$ 0				$
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	865				369
58	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 83)	99,756				42,594
59	Cost of Capital Related (Sch. 5, Ln. 83)	289				124
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)	2,886				1,232
63	Caregiver Training (Sch. 6, Ln. 83)	0				
64	Quality Assurance Fees (Sch. 6, Ln. 83)	4,700				2,007
65	Cost of Administration (Sch. 6, Ln. 83)	14,236				6,079
66	Total Speech Pathology Ancillary Service	$ 123,118	$ 178,678	0.689048	$ 76,292	$ 52,569
	PHARMACY					
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	$ 0				$
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,726				889
69	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 85)	226,316				53,968
70	Cost of Capital Related (Sch. 5, Ln. 85)	4,483				1,069
71	Property Taxes (Sch. 5, Ln. 85)	180				43
72	DHS Licensing Fees (Sch. 6, Ln. 85)	868				207
73	Liability Insurance (Sch. 6, Ln. 85)	6,712				1,601
74	Caregiver Training (Sch. 6, Ln. 85)	0				
75	Quality Assurance Fees (Sch. 6, Ln. 85)	10,931				2,607
76	Cost of Administration (Sch. 6, Ln. 85)	33,108				7,895
77	Total Pharmacy Ancillary Service	$ 286,325	$ 1,364,068	0.209905	$ 325,282	$ 68,278
	LABORATORY					
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	$ 0				$
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	647				245
80	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 90)	74,583				28,264
81	Cost of Capital Related (Sch. 5, Ln. 90)	216				82
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)	2,158				818
85	Caregiver Training (Sch. 6, Ln. 90)	0				
86	Quality Assurance Fees (Sch. 6, Ln. 90)	3,514				1,332
87	Cost of Administration (Sch. 6, Ln. 90)	10,644				4,034
88	Total Laboratory Ancillary Service	$ 92,050	$ 137,587	0.669033	$ 52,140	$ 34,883

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	RATIO COST/CHG	TOTAL SUBACUTE ANCILLARY CHARGES *	SUBACUTE ANCILLARY COST **
	OTHER ANCILLARY SERVICES					
89	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	$ 0				$
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,024				496
91	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100)	118,050				57,218
92	Cost of Capital Related (Sch. 5, Ln. 100)	342				166
93	Property Taxes (Sch. 5, Ln. 100)	14				7
94	DHS Licensing Fees (Sch. 6, Ln. 100)	442				214
95	Liability Insurance (Sch. 6, Ln. 100)	3,416				1,655
96	Caregiver Training (Sch. 6, Ln. 100)	0				
97	Quality Assurance Fees (Sch. 6, Ln. 100)	5,562				2,696
98	Cost of Administration (Sch. 6, Ln. 100)	16,847				8,166
99	Total Other Ancillary Service	$ 145,697	$ 261,280	0.557627	$ 126,641	$ 70,618
	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					13,307
113	Cost of Direct and Indirect NonLabor					716,992
114	Cost of Capital Related					16,859
115	Property Taxes					676
116	DHS Licensing Fees					2,907
117	Liability Insurance					22,474
118	Caregiver Training					0
119	Quality Assurance Fees					36,600
120	Cost of Administration					110,851
121	Total Cost of Subacute Ancillary Service					$ 958,670

* Total Other Allowable Ancillary Charges included in the rate.

** Total Other Ancillary Costs included in the rate.

(To Adult Subacute Sch 1)

Provider Name	Fiscal Period	NPI	Revisions
ELDORADO CARE CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	1568484517	2

Report References									
	Cost Report			Revised Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
						REVISIONS TO AUDITED COSTS			
1	10.1(4)	15	14	8A-2	15.00	Depreciation—Buildings and Improvements	$33,576	($26,312)	$7,264 *
	10.1(4)	25	14	8A-2	25.00	Depreciation—Equipment	78,270	(5,184)	73,086 *
		Not Reported		8A-2	165.11	Administration—Other Nonlabor	969,510	31,496	1,001,006 *
						Revision to adjustment 32. To reverse the home office costs adjustment based on an agreement between the parties. FORMAL APPEAL DECISION-ISSUE 1 APPEAL NUMBER: NF10-1207-002H-DN			
2	10.1(4)	15	14	8A-2	15.00	Depreciation—Buildings and Improvements *	$7,264	($265)	$6,999
	10.1(4)	25	14	8A-2	25.00	Depreciation—Equipment *	73,086	(52)	73,034
		Not Reported		8A-2	165.11	Administration—Other Nonlabor *	1,001,006	317	1,001,323
						Revision to adjustment 33. To reverse the home office costs adjustment based on an agreement between the parties. FORMAL APPEAL DECISION-ISSUE 2 APPEAL NUMBER: NF10-1207-002H-DN			

*Balance carried forward from prior/to subsequent adjustments