REPORT
ON THE
RATE SETTING AUDIT
EUREKA HEALTHCARE AND REHABILITATION CENTER
EUREKA, CALIFORNIA
PROVIDER NUMBER: LTC05003K
NATIONAL PROVIDER IDENTIFIER: 1386621357

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Favio Arrieta

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 10, 2011

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

PROVIDER: EUREKA HEALTHCARE AND REHABILITATION CENTER
PROVIDER NO. LTC05003K
NATIONAL PROVIDER IDENTIFIER: 1386621357
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

The audit adjustments identified in this audit report correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from $100 to $1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's 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 Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC05003K

NPI:
1386621357

OSHPD Facility No.:
206121033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,805,068	$ 86.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 479,337	$ 23.02
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 471,821	$ 22.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 316,128	$ 15.18
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 21,930	$ 1.05
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,885	$ 1.00
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 138,006	$ 6.63
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 153,827	$ 7.39
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 763,776	$ 36.69
11	Cost of Routine Service/Audited Total Costs	$ 4,400,645	$ 4,170,776	$ 200.34
12	Total Patient Days (Adj)	20,819	20,819	
13	Cost Per Patient Day (Cost Divided by Days)	$ 211.38	$ 200.34	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	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 CARE			
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	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC05003K

NPI:
1386621357

OSHPD Facility No.:
206121033

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - 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	
	TRANSITIONAL 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	
	HOSPICE INPATIENT CARE			
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	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC05003K

NPI:
1386621357

OSHPD Facility No.:
206121033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 39,136	$ 39,136			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	48,965		$ 48,965		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	55,956	0	0	55,956	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	314,971	0	0	314,971	*****
081	Respiratory Therapy	12,827	0	0	12,827	*****
082	Occupational Therapy	296,057	0	0	296,057	*****
083	Speech Pathology	30,417	0	0	30,417	*****
085	Pharmacy	173,333	0	0	173,333	*****
090	Laboratory	10,655	0	0	10,655	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	14,880	0	0	14,880	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,716,967	39,136	48,965	1,805,068	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatrics	0	0	0	0	****
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	2,865	0	0	2,865	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,717,029	$ 39,136	$ 48,965	$ 2,717,029	

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

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 34,887	$ 34,887											
010	Housekeeping	90,012	679	$ 90,691										
060	Laundry and Linen	48,838	805	2,135	$ 51,779									
065	Dietary	186,298	1,957	5,188	0	$ 193,443								
155	Social Services	N/A	279	740	0	0	$ 1,019							
160	Activities	N/A	443	1,174	0	0	0	$ 1,616						
165	Administration	N/A	3,108	8,241	0	0	0	0		$ 11,349	$ 11,349			
166	Medical Records	57,694	573	1,519	0	0	0	0		59,786		$ 59,786		
170	Inservice Education - Nursing	99,819	1,256	3,329	0	0	0	0	$ 104,403					
	ANCILLARY SERVICES													
075	Patient Supplies		2,303	6,105	0	0	0	0	0	8,408	307	1,615	$ 10,330	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	115	607	722	*****
080	Physical Therapy		539	1,430	0	0	0	0	0	1,970	914	4,817	7,701	*****
081	Respiratory Therapy		151	399	0	0	0	0	0	550	46	240	836	*****
082	Occupational Therapy		539	1,430	0	0	0	0	0	1,970	862	4,539	7,370	*****
083	Speech Pathology		424	1,124	0	0	0	0	0	1,549	113	593	2,254	*****
085	Pharmacy		502	1,332	0	0	0	0	0	1,834	517	2,722	5,072	*****
090	Laboratory		0	0	0	0	0	0	0	0	30	157	186	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	42	219	260	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		20,484	54,306	51,779	193,443	1,019	1,616	104,403	427,050	8,342	43,945	479,337	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		279	740	0	0	0	0	0	1,019	26	138	1,183	
145	Other Nonreimbursable		565	1,499	0	0	0	0	0	2,065	37	195	2,296	
	TOTAL	$ 517,548	$ 34,887	$ 90,691	$ 51,779	$ 193,443	$ 1,019	$ 1,616	$ 104,403	$ 446,413	$ 11,349	$ 59,786	$ 517,548	

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

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 247,507	$ 247,507											
010	Housekeeping	13,915	4,817	$ 18,732										
060	Laundry and Linen	8,847	5,714	441	$ 15,002									
065	Dietary	136,672	13,883	1,072	0	$ 151,627								
155	Social Services	0	1,980	153	0	0	$ 2,132							
160	Activities	4,709	3,141	242	0	0	0	$ 8,092						
165	Administration	N/A	22,052	1,702	0	0	0	0		$ 23,754	$ 23,754			
166	Medical Records	0	4,065	314	0	0	0	0		4,378		$ 4,378		
170	Inservice Education - Nursing	4,534	8,908	688	0	0	0	0	$ 14,129					
	ANCILLARY SERVICES													
075	Patient Supplies	0	16,338	1,261	0	0	0	0	0	17,599	642	118	$ 18,359	*****
077	Specialized Support Surfaces	41,258	0	0	0	0	0	0	0	41,258	241	44	41,543	*****
080	Physical Therapy	0	3,827	295	0	0	0	0	0	4,122	1,914	353	6,389	*****
081	Respiratory Therapy	0	1,069	83	0	0	0	0	0	1,151	96	18	1,265	*****
082	Occupational Therapy	0	3,827	295	0	0	0	0	0	4,122	1,803	332	6,258	*****
083	Speech Pathology	0	3,009	232	0	0	0	0	0	3,241	236	43	3,520	*****
085	Pharmacy	0	3,563	275	0	0	0	0	0	3,838	1,081	199	5,119	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	62	11	74	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	87	16	103	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	103,619	145,324	11,217	15,002	151,627	2,132	8,092	14,129	451,142	17,460	3,218	471,821	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,980	153	0	0	0	0	0	2,132	55	10	2,197	
145	Other Nonreimbursable		4,012	310	0	0	0	0	0	4,321	77	14	4,413	
	TOTAL	$ 561,061	$ 247,507	$ 18,732	$ 15,002	$ 151,627	$ 2,132	$ 8,092	$ 14,129	$ 532,929	$ 23,754	$ 4,378	$ 561,061	

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

ALLOCATION OF CAPITAL COSTS

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

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)	$ 387,195	94%							
	Property Tax (line 40)	26,860	6%	$ 414,055						
005	Plant Operations and Maintenance			35,042	$ 35,042					
010	Housekeeping			7,376	682	$ 8,058				
060	Laundry and Linen			8,750	809	190	$ 9,749			
065	Dietary			21,259	1,966	461	0	$ 23,686		
155	Social Services			3,031	280	66	0	0	$ 3,377	
160	Activities			4,810	445	104	0	0	0	$ 5,359
165	Administration			33,769	3,122	732	0	0	0	0
166	Medical Records			6,224	575	135	0	0	0	0
170	Inservice Education - Nursing			13,641	1,261	296	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			25,018	2,313	542	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,861	542	127	0	0	0	0
081	Respiratory Therapy			1,637	151	35	0	0	0	0
082	Occupational Therapy			5,861	542	127	0	0	0	0
083	Speech Pathology			4,608	426	100	0	0	0	0
085	Pharmacy			5,456	504	118	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			222,538	20,575	4,825	9,749	23,686	3,377	5,359
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,031	280	66	0	0	0	0
145	Other Nonreimbursable			6,143	568	133	0	0	0	0
	TOTAL	$ 414,055	100%	$ 414,055	$ 35,042	$ 8,058	$ 9,749	$ 23,686	$ 3,377	$ 5,359

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

ALLOCATION OF CAPITAL COSTS

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 387,195	94%								
	Property Tax (line 40)	26,860	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 37,623	$ 37,623					
166	Medical Records				6,935		$ 6,935				
170	Inservice Education - Nursing			$ 15,198							
	ANCILLARY SERVICES										
075	Patient Supplies			0	27,874	1,016	187	$ 29,078	$ 27,191	$ 1,886	*****
077	Specialized Support Surfaces			0	0	382	70	452	423	29	*****
080	Physical Therapy			0	6,529	3,031	559	10,119	9,463	656	*****
081	Respiratory Therapy			0	1,824	151	28	2,003	1,873	130	*****
082	Occupational Therapy			0	6,529	2,856	526	9,912	9,269	643	*****
083	Speech Pathology			0	5,133	373	69	5,576	5,214	362	*****
085	Pharmacy			0	6,079	1,713	316	8,107	7,582	526	*****
090	Laboratory			0	0	99	18	117	109	8	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	138	25	163	152	11	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			15,198	305,306	27,654	5,097	338,058	316,128	21,930	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,377	87	16	3,480	3,254	226	
145	Other Nonreimbursable			0	6,845	122	23	6,990	6,536	453	
	TOTAL	$ 414,055	100%	$ 15,198	$ 369,497	$ 37,623	$ 6,935	$ 414,055	$ 387,195	$ 26,860	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 71% of Total	DPH License Fees 2% of Total	Liability Insurance 13% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 16,544													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,022,553													
	Total Costs Allocable as Administration	1,039,097	71%												
167	DPH Licensing Fees	28,413	2%												
168	Liability Insurance	187,753	13%												
169	Quality Assurance Fees	209,277	14%												
174	Caregiver Training	0	0%												
	Total	1,464,540	100%						$ 1,464,540						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 55,956	$ 8,408	$ 17,599	$ 27,874	$ 109,837	39,564	$ 28,070	$ 768	$ 5,072	$ 5,653	$ -	*****
077	Specialized Support Surfaces			0	0	41,258	0	41,258	14,861	10,544	288	1,905	2,124	0	*****
080	Physical Therapy			314,971	1,970	4,122	6,529	327,592	118,000	83,721	2,289	15,128	16,862	0	*****
081	Respiratory Therapy			12,827	550	1,151	1,824	16,352	5,890	4,179	114	755	842	0	*****
082	Occupational Therapy			296,057	1,970	4,122	6,529	308,678	111,187	78,888	2,157	14,254	15,888	0	*****
083	Speech Pathology			30,417	1,549	3,241	5,133	40,340	14,531	10,310	282	1,863	2,076	0	*****
085	Pharmacy			173,333	1,834	3,838	6,079	185,084	66,668	47,301	1,293	8,547	9,527	0	*****
090	Laboratory			10,655	0	0	0	10,655	3,838	2,723	74	492	548	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			14,880	0	0	0	14,880	5,360	3,803	104	687	766	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,805,068	427,050	451,142	305,306	2,988,567	1,076,492	763,776	20,885	138,006	153,827	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			2,865	1,019	2,132	3,377	9,393	3,384	2,401	66	434	483	0	
145	Other Nonreimbursable			0	2,065	4,321	6,845	13,231	4,766	3,381	92	611	681	0	
	SUBTOTAL	$ 1,464,540		$ 2,717,029	$ 446,413	$ 532,929	$ 369,497	$ 4,065,868	$ 1,464,540						
	Total Administrative Costs							$ 1,464,540		$ 1,039,097	$ 28,413	$ 187,753	$ 209,277	$ -	
	Unit Cost Multiplier							0.36020351							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 71,135	$ 28,132	$ 37,623	$ 136,890							
	TOTAL FACILITY COSTS							$ 5,667,298							

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

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 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)
		(Adjs 23,37)	(Adjs 23,37)	(Adjs 23,37)	(Adj 24)	(Adj 25)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,734									
010	Housekeeping	365	365								
060	Laundry and Linen	433	433	433							
065	Dietary	1,052	1,052	1,052							
155	Social Services	150	150	150							
160	Activities	238	238	238							
165	Administration	1,671	1,671	1,671							
166	Medical Records	308	308	308							
170	Inservice Education - Nursing	675	675	675							
	ANCILLARY SERVICES										
075	Patient Supplies	1,238	1,238	1,238						109,837	109,837
077	Specialized Support Surfaces									41,258	41,258
080	Physical Therapy	290	290	290						327,592	327,592
081	Respiratory Therapy	81	81	81						16,352	16,352
082	Occupational Therapy	290	290	290						308,678	308,678
083	Speech Pathology	228	228	228						40,340	40,340
085	Pharmacy	270	270	270						185,084	185,084
090	Laboratory									10,655	10,655
095	Home Health Services									0	0
100	Other Ancillary Services									14,880	14,880
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,012	11,012	11,012	41,638	52,048	1,820,586	1,820,586	1,820,586	2,988,567	2,988,567
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						9,393	9,393
145	Other Nonreimbursable	304	304	304						13,231	13,231
	TOTAL STATISTICS	20,489	18,755	18,390	41,638	52,048	1,820,586	1,820,586	1,820,586	4,065,868	4,065,868
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 39,136	$ 48,965			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021496375	0.026895186			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 34,887	$ 90,691	$ 51,779	$ 193,443	$ 1,019	$ 1,616	$ 104,403	$ 11,349	$ 59,786
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.86014396	4.93153630	1.24354670	3.71662403	0.00055957	0.00088786	0.05734603	0.00279126	0.01470432
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 247,507	$ 18,732	$ 15,002	$ 151,627	$ 2,132	$ 8,092	$ 14,129	$ 23,754	$ 4,378
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.19685417	1.01858900	0.36030277	2.91320793	0.00117123	0.00444487	0.00776092	0.00584230	0.00107686
	TOTAL CAPITAL COSTS - SCH. 5	$ 414,055	$ 35,042	$ 8,058	$ 9,749	$ 23,686	$ 3,377	$ 5,359	$ 15,198	$ 37,623	$ 6,935
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.20864854	1.86839758	0.43817955	0.23413931	0.45508026	0.00185505	0.00294335	0.00834774	0.00925336	0.00170559

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 28,221	$ 0	$ 28,221	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,676	(10)	6,666	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	231,218	16,289	247,507	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 266,115	$ 16,279	$ 282,394	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 72,812	$ 0	$ 72,812	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,223	(23)	17,200	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,915	0	13,915	(Sch 4)
010		Housekeeping - Total	6300	$ 103,950	$ (23)	$ 103,927	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 6,170	0	$ 6,170	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	19,643	0	19,643	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	334,513	334,513	(Sch 5)
040		Property Taxes	7300	26,860	0	26,860	(Sch 5)
045		Property Insurance	7400	0	16,544	16,544	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	26,869	26,869	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 422,738	$ 394,182	$ 816,920	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 21,254	$ 18,050	$ 39,304	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,028	4,506	9,534	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	56,847	(48,000)	8,847	(Sch 4)
060		Laundry and Linen - Total	6400	$ 83,129	$ (25,444)	$ 57,685	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 150,700	$ 0	$ 150,700	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,647	(49)	35,598	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	136,672	0	136,672	(Sch 4)
065		Dietary - Total	6500	$ 323,019	$ (49)	$ 322,970	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	55,956	0	55,956	
075		Patient Supplies - Total	8100	$ 55,956	$ 0	$ 55,956	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	41,258	0	41,258	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 41,258	$ 0	$ 41,258	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	314,971	0	314,971	
080		Physical Therapy - Total	8200	$ 314,971	$ 0	$ 314,971	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	12,830	(3)	12,827	
081		Respiratory Therapy - Total	8220	$ 12,830	$ (3)	$ 12,827	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	296,057	0	296,057	
082		Occupational Therapy - Total	8250	$ 296,057	$ 0	$ 296,057	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	30,417	0	30,417	
083		Speech Pathology - Total	8280	$ 30,417	$ 0	$ 30,417	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	173,333	0	173,333	
085		Pharmacy - Total	8300	$ 173,333	$ 0	$ 173,333	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	10,655	0	10,655	
090		Laboratory - Total	8400	$ 10,655	$ 0	$ 10,655	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,880	0	14,880	
100		Other Ancillary Services - Total	8900	$ 14,880	$ 0	$ 14,880	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 950,357	$ (3)	$ 950,354	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,405,294	$ (16,394)	$ 1,388,900	(Sch 2)
105	.20-.39	Fringe Benefits	6110	332,413	(4,346)	328,067	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,993	(6,374)	103,619	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,847,700	$ (27,114)	$ 1,820,586	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	2,865	0	2,865	
140		Beauty and Barber - Total	8900	$ 2,865	$ 0	$ 2,865	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,850,565	$ (27,114)	$ 1,823,451	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 31,658	$ 0	$ 31,658	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,489	(11)	7,478	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 39,147	$ (11)	$ 39,136	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC05003K

NPI:
1386621357

OSHPD Facility Number:
206121033

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 39,609	$ 0	$ 39,609	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,369	(13)	9,356	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,709	0	4,709	(Sch 4)
160		Activities - Total	6700	$ 53,687	$ (13)	$ 53,674	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 265,484	$ 16,394	$ 281,878	(Sch 6)
165	.20-.39	Fringe Benefits	6900	73,140	(6,536)	66,604	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,199,963	(525,892)	674,071	(Sch 6)
165		Administration - Total	6900	$ 1,538,587	$ (516,034)	$ 1,022,553	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 46,670	$ 0	$ 46,670	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	0	11,024	11,024	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 46,670	$ 11,024	$ 57,694	
167		DPH Licensing Fees	6900	$ 0	$ 28,413	$ 28,413	(Sch 6)
168		Liability Insurance	6900	$ 238,759	$ (51,006)	$ 187,753	(Sch 6)
169		Quality Assurance Fees	6900	$ 209,277	$ 0	$ 209,277	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 80,745	$ 0	$ 80,745	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,100	(26)	19,074	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,534	0	4,534	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 104,379	$ (26)	$ 104,353	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,230,506	$ (527,653)	$ 1,702,853	
200		**Total**		**$ 5,860,314**	**$ (186,081)**	**$ 5,674,233**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages	1	$ 0	$ 28,221	$ 28,221
005	2	Fringe Benefits	1	0	6,676	6,676
005	3	Agency Staff		0	0	0
005	4	Other - Nonlabor	1	0	231,218	231,218
005	5	Plant Operations and Maintenance - Total		$ 0	$ 266,115	$ 266,115
010		Housekeeping				
010	1	Salaries and Wages	2	$ 0	$ 72,812	$ 72,812
010	2	Fringe Benefits	2	0	17,223	17,223
010	3	Agency Staff		0	0	0
010	4	Other - Nonlabor	2	0	13,915	13,915
010	5	Housekeeping - Total		$ 0	$ 103,950	$ 103,950
015	4	Depreciation: Buildings and Improvements	3	$ 0	$ 6,170	$ 6,170
020	4	Depreciation: Leasehold Improvements		0	0	0
025	4	Depreciation: Equipment	3	0	19,643	19,643
030	4	Depreciation and Amortization - Other		0	0	0
035	4	Leases and Rentals		0	0	0
040	4	Property Taxes	3	0	26,860	26,860
045	4	Property Insurance		0	0	0
050	4	Interest-Property, Plant, and Equipment		0	0	0
055	4	Interest-Other		0	0	0
		Subtotal 005 - 055		0	422,738	422,738
060		Laundry and Linen				
060	1	Salaries and Wages	4	$ 0	$ 21,254	$ 21,254
060	2	Fringe Benefits	4	0	5,028	5,028
060	3	Agency Staff		0	0	0
060	4	Other - Nonlabor	4	0	56,847	56,847
060	5	Laundry and Linen - Total		$ 0	$ 83,129	$ 83,129
065		Dietary				
065	1	Salaries and Wages	5	$ 0	$ 150,700	$ 150,700
065	2	Fringe Benefits	5	0	35,647	35,647
065	3	Agency Staff		0	0	0
065	4	Other - Nonlabor	5	0	136,672	136,672
065	5	Dietary - Total		$ 0	$ 323,019	$ 323,019
070	4	Provision for Bad Debts		$ 0	$ 0	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$ 0	$ 0
075	2	Fringe Benefits		0	0	0
075	3	Agency Staff		0	0	0
075	4	Other - Nonlabor	6	0	55,956	55,956
075	5	Patient Supplies - Total		$ 0	$ 55,956	$ 55,956
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$ 0	$ 0
077	2	Fringe Benefits		0	0	0
077	3	Agency Staff		0	0	0
077	4	Other - Nonlabor	7	0	41,258	41,258
077	5	Specialized Support Surfaces - Total		$ 0	$ 41,258	$ 41,258

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$ 0	$ 0
080	2	Fringe Benefits		0	0	0
080	3	Agency Staff		0	0	0
080	4	Other - Nonlabor	8	0	314,971	314,971
080	5	Physical Therapy - Total		$ 0	$ 314,971	$ 314,971
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$ 0	$ 0
081	2	Fringe Benefits		0	0	0
081	3	Agency Staff		0	0	0
081	4	Other - Nonlabor	9	0	12,830	12,830
081	5	Respiratory Therapy - Total		$ 0	$ 12,830	$ 12,830
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$ 0	$ 0
082	2	Fringe Benefits		0	0	0
082	3	Agency Staff		0	0	0
082	4	Other - Nonlabor	10	0	296,057	296,057
082	5	Occupational Therapy - Total		$ 0	$ 296,057	$ 296,057
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$ 0	$ 0
083	2	Fringe Benefits		0	0	0
083	3	Agency Staff		0	0	0
083	4	Other - Nonlabor	11	0	30,417	30,417
083	5	Speech Pathology - Total		$ 0	$ 30,417	$ 30,417
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$ 0	$ 0
085	2	Fringe Benefits		0	0	0
085	3	Agency Staff		0	0	0
085	4	Other - Nonlabor	12	0	173,333	173,333
085	5	Pharmacy - Total		$ 0	$ 173,333	$ 173,333
090		Laboratory				
090	1	Salaries and Wages		$ 0	$ 0	$ 0
090	2	Fringe Benefits		0	0	0
090	3	Agency Staff		0	0	0
090	4	Other - Nonlabor	13	0	10,655	10,655
090	5	Laboratory - Total		$ 0	$ 10,655	$ 10,655
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$ 0	$ 0
095	2	Fringe Benefits		0	0	0
095	3	Agency Staff		0	0	0
095	4	Other - Nonlabor		0	0	0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$ 0	$ 0
100	2	Fringe Benefits		0	0	0
100	3	Agency Staff		0	0	0
100	4	Other - Nonlabor	14	0	14,880	14,880
100	5	Other Ancillary Services - Total		$ 0	$ 14,880	$ 14,880

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$ 0	$ 0
101	2	Fringe Benefits		0	0	0
101	3	Agency Staff		0	0	0
101	4	Other - Nonlabor		0	0	0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$ 0	$ 0
102	2	Fringe Benefits		0	0	0
102	3	Agency Staff		0	0	0
102	4	Other - Nonlabor		0	0	0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 0	$ 950,357	$ 950,357
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages	15	$ 0	$ 1,405,294	$ 1,405,294
105	2	Fringe Benefits	15	0	332,413	332,413
105	3	Agency Staff		0	0	0
105	4	Other - Nonlabor	15	0	109,993	109,993
105	5	Skilled Nursing Care - Total		$ 0	$ 1,847,700	$ 1,847,700
110		Intermediate Care				
110	1	Salaries and Wages		$ 0	$ 0	$ 0
110	2	Fringe Benefits		0	0	0
110	3	Agency Staff		0	0	0
110	4	Other - Nonlabor		0	0	0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$ 0	$ 0
115	2	Fringe Benefits		0	0	0
115	3	Agency Staff		0	0	0
115	4	Other - Nonlabor		0	0	0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$ 0	$ 0
120	2	Fringe Benefits		0	0	0
120	3	Agency Staff		0	0	0
120	4	Other - Nonlabor		0	0	0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$ 0	$ 0
125	2	Fringe Benefits		0	0	0
125	3	Agency Staff		0	0	0
125	4	Other - Nonlabor		0	0	0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$ 0	$ 0
126	2	Fringe Benefits		0	0	0
126	3	Agency Staff		0	0	0
126	4	Other - Nonlabor		0	0	0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$ 0	$ 0
128	2	Fringe Benefits		0	0	0
128	3	Agency Staff		0	0	0
128	4	Other - Nonlabor		0	0	0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$ 0	$ 0
130	2	Fringe Benefits		0	0	0
130	3	Agency Staff		0	0	0
130	4	Other - Nonlabor		0	0	0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$ 0	$ 0
135	2	Fringe Benefits		0	0	0
135	3	Agency Staff		0	0	0
135	4	Other - Nonlabor		0	0	0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$ 0	$ 0
139	2	Fringe Benefits		0	0	0
139	3	Agency Staff		0	0	0
139	4	Other - Nonlabor		0	0	0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$ 0	$ 0
140	2	Fringe Benefits		0	0	0
140	3	Agency Staff		0	0	0
140	4	Other - Nonlabor	16	0	2,865	2,865
140	5	Beauty and Barber - Total		$ 0	$ 2,865	$ 2,865
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$ 0	$ 0
145	2	Fringe Benefits		0	0	0
145	3	Agency Staff		0	0	0
145	4	Other - Nonlabor		0	0	0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 0	$ 1,850,565	$ 1,850,565
155		Social Services				
155	1	Salaries and Wages	17	$ 0	$ 31,658	$ 31,658
155	2	Fringe Benefits	17	0	7,489	7,489
155	3	Agency Staff		0	0	0
155	4	Other - Nonlabor		0	0	0
155	5	Social Services - Total		$ 0	$ 39,147	$ 39,147
160		Activities				
160	1	Salaries and Wages	18	$ 0	$ 39,609	$ 39,609
160	2	Fringe Benefits	18	0	9,369	9,369
160	3	Agency Staff		0	0	0
160	4	Other - Nonlabor	18	0	4,709	4,709
160	5	Activities - Total		$ 0	$ 53,687	$ 53,687

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: EUREKA HEALTHCARE AND REHABILITATION CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC05003K

NPI: 1386621357

OSHPD Facility Number: 206121033

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages	19	$ 0	$ 265,484	$ 265,484
165	2	Fringe Benefits	19	0	73,140	73,140
165	3	Agency Staff		0	0	0
165	4	Other - Nonlabor	19	0	1,199,963	1,199,963
165	5	Administration - Total		$ 0	$ 1,538,587	$ 1,538,587
166		Medical Records				
166	1	Medical Records - Salaries and Wages	20	$ 0	$ 46,670	$ 46,670
166	2	Medical Records - Fringe Benefits		0	0	0
166	3	Medical Records - Agency Staff		0	0	0
166	4	Medical Records - Other - Nonlabor		0	0	0
166	5	Medical Records - Total		$ 0	$ 46,670	$ 46,670
167	4	DPH Licensing Fees ***		$ 0	$ 0	$ 0
168	4	Liability Insurance ***	21	$ 0	$ 238,759	$ 238,759
169	4	Quality Assurance Fees ***	21	$ 0	$ 209,277	$ 209,277
170		Inservice Education - Nursing				
170	1	Salaries and Wages	22	$ 0	$ 80,745	$ 80,745
170	2	Fringe Benefits	22	0	19,100	19,100
170	3	Agency Staff		0	0	0
170	4	Other - Nonlabor	22	0	4,534	4,534
170	5	Inservice Education - Nursing - Total		$ 0	$ 104,379	$ 104,379
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$ 0	$ 0
174	2	Fringe Benefits		0	0	0
174	3	Agency Staff		0	0	0
174	4	Other - Nonlabor		0	0	0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 0	$ 2,230,506	$ 2,230,506
200		**Total**		**$ 0**	**$ $ 5,860,314**	**$ 5,860,314**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ 31	AUDIT ADJ 32
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(10)							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	16,289	(7,310)						23,599
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(23)							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	334,513				334,513			
040	4	Property Taxes	0							
045	4	Property Insurance	16,544					25,651		
050	4	Interest-Property, Plant, and Equipment	26,869							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	18,050							18,050
060	2	Laundry and Linen - Fringe Benefits	4,506							4,513
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(48,000)							(48,000)
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(49)							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	(3)							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ 31	AUDIT ADJ 32
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(16,394)		(16,394)					
105	2	Skilled Nursing Care - Fringe Benefits	(4,346)		(3,891)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(6,374)			(6,374)				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ 31	AUDIT ADJ 32
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(11)							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(13)							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	16,394		16,394					
165	2	Administration - Fringe Benefits	(6,536)		3,891					
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(525,892)	7,310		6,374	(334,513)	(25,651)	(28,413)	1,838
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	11,024							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	28,413						28,413	
168	4	Liability Insurance	(51,006)							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(26)							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 26	AUDIT ADJ 27	AUDIT ADJ 28	AUDIT ADJ 29	AUDIT ADJ 30	AUDIT ADJ 31	AUDIT ADJ 32
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($186,081)	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 33	AUDIT ADJ 34	AUDIT ADJ 35	AUDIT ADJ 36	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits	(10)								
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits	(23)								
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance				(9,107)					
050	4	Interest-Property, Plant, and Equipment			26,869						
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits	(7)								
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits	(49)								
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor	(3)								
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 33	AUDIT ADJ 34	AUDIT ADJ 35	AUDIT ADJ 36	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits	(455)								
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 33	AUDIT ADJ 34	AUDIT ADJ 35	AUDIT ADJ 36	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits	(11)								
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits	(13)								
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits	(10,427)								
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor		10,983	(163,820)						
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits	11,024								
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	DPH Licensing Fees									
168	4	Liability Insurance		(51,006)							
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits	(26)								
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EUREKA HEALTHCARE AND REHABILITATION CENTER	LTC05003K	1386621357	206121033	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 33	AUDIT ADJ 34	AUDIT ADJ 35	AUDIT ADJ 36	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	(40,023)	(136,951)	(9,107)	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	Not Reported			8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	$0	$28,221	$28,221
	Not Reportec			8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	0	6,676	6,676 *
	Not Reportec			8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabc	0	231,218	231,218 *
	Not Reportec			8A-1	005	5	Plant Operations and Maintenance - Tota	0	266,115	266,115
2	Not Reported			8A-1	010	1	Housekeeping - Salaries and Wages	$0	$72,812	$72,812
	Not Reported			8A-1	010	2	Housekeeping - Fringe Benefits	0	17,223	17,223 *
	Not Reported			8A-1	010	4	Housekeeping - Other - Nonlabor	0	13,915	13,915
	Not Reported			8A-1	010	5	Housekeeping - Total	0	103,950	103,950
3	Not Reported			8A-1	015	4	Depreciation - Buildings and Improvements	$0	$6,170	$6,170
	Not Reported			8A-1	025	4	Depreciation - Equipment	0	19,643	19,643
	Not Reported			8A-1	040	4	Property Taxes	0	26,860	26,860
4	Not Reported			8A-1	060	1	Laundry and Linen - Salaries and Wages	$0	$21,254	$21,254 *
	Not Reported			8A-1	060	2	Laundry and Linen - Fringe Benefits	0	5,028	5,028 *
	Not Reported			8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	56,847	56,847 *
	Not Reported			8A-1	060	5	Laundry and Linen - Total	0	83,129	83,129
5	Not Reported			8A-1	065	1	Dietary - Salaries and Wages	$0	$150,700	$150,700
	Not Reported			8A-1	065	2	Dietary - Fringe Benefits	0	35,647	35,647 *
	Not Reported			8A-1	065	4	Dietary - Other - Nonlabor	0	136,672	136,672
	Not Reported			8A-1	065	5	Dietary - Total	0	323,019	323,019
6	Not Reported			8A-1	075	4	Patient Supplies - Other - Nonlabor	$0	$55,956	$55,956
	Not Reported			8A-1	075	5	Patient Supplies - Total	0	55,956	55,956
7	Not Reported			8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	$0	$41,258	$41,258
	Not Reported			8A-1	077	5	Specialized Support Surfaces - Total	0	41,258	41,258
8	Not Reported			8A-1	080	4	Physical Therapy - Other - Nonlabor	$0	$314,971	$314,971
	Not Reported			8A-1	080	5	Physical Therapy - Total	0	314,971	314,971

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
-Continued from previous page-										
9	Not Reported			8A-1	081	4	Respiratory Therapy - Other - Nonlabor	$0	$12,830	$12,830 *
	Not Reported			8A-1	081	5	Respiratory Therapy - Total	0	12,830	12,830
10	Not Reported			8A-1	082	4	Occupational Therapy - Other - Nonlabor	$0	$296,057	$296,057
	Not Reported			8A-1	082	5	Occupational Therapy - Total	0	296,057	296,057
11	Not Reported			8A-1	083	4	Speech Pathology - Other - Nonlabor	$0	$30,417	$30,417
	Not Reported			8A-1	083	5	Speech Pathology - Total	0	30,417	30,417
12	Not Reported			8A-1	085	4	Pharmacy - Other - Nonlabor	$0	$173,333	$173,333
	Not Reported			8A-1	085	5	Pharmacy - Total	0	173,333	173,333
13	Not Reported			8A-1	090	4	Laboratory - Other - Nonlabor	$0	$10,655	$10,655
	Not Reported			8A-1	090	5	Laboratory - Total	0	10,655	10,655
14	Not Reported			8A-1	100	4	Other Ancillary Services - Other - Nonlabor	$0	$14,880	$14,880
	Not Reported			8A-1	100	5	Other Ancillary Services - Total	0	14,880	14,880
15	Not Reported			8A-1	105	1	Skilled Nursing Care - Salaries and Wages	$0	$1,405,294	$1,405,294 *
	Not Reported			8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	332,413	332,413 *
	Not Reported			8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	109,993	109,993 *
	Not Reported			8A-1	105	5	Skilled Nursing Care - Total	0	1,847,700	1,847,700
16	Not Reported			8A-1	140	4	Beauty and Barber - Other - Nonlabor	$0	$2,865	$2,865
	Not Reported			8A-1	140	5	Beauty and Barber - Total	0	2,865	2,865
17	Not Reported			8A-1	155	1	Social Services - Salaries and Wages	$0	$31,658	$31,658
	Not Reported			8A-1	155	2	Social Services - Fringe Benefits	0	7,489	7,489 *
	Not Reported			8A-1	155	5	Social Services - Total	0	39,147	39,147 *

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
-Continued from previous page-										
18	Not Reported			8A-1	160	1	Activities - Salaries and Wages	$0	$39,609	$39,609
	Not Reported			8A-1	160	2	Activities - Fringe Benefits	0	9,369	9,369 *
	Not Reported			8A-1	160	4	Activities - Other - Nonlabor	0	4,709	4,709
	Not Reported			8A-1	160	5	Activities - Total	0	53,687	53,687
19	Not Reported			8A-1	165	1	Administration - Salaries and Wages	$0	$265,484	$265,484 *
	Not Reported			8A-1	165	2	Administration - Fringe Benefits	0	73,140	73,140 *
	Not Reported			8A-1	165	4	Administration - Other - Nonlabor	0	1,199,963	1,199,963 *
	Not Reported			8A-1	165	5	Administration - Total	0	1,538,587	1,538,587
20	Not Reported			8A-1	166	1	Medical Records - Salaries and Wages	$0	$46,670	$46,670
	Not Reported			8A-1	166	5	Medical Records - Total	0	46,670	46,670
21	Not Reported			8A-1	168	4	Liability Insurance	$0	$238,759	$238,759 *
	Not Reported			8A-1	169	4	Quality Assurance Fees	0	209,277	209,277
22	Not Reported			8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	$0	$80,745	$80,745
	Not Reported			8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	19,100	19,100 *
	Not Reported			8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	4,534	4,534
	Not Reported			8A-1	170	5	Inservice Education - Nursing - Total	0	104,379	104,379
							To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-I, Sections 2300 and 2304			
23	10.7	105	1,2,3	N/A	N/A	N/A	Skilled Nursing Care (Square Feet)	0	22,257	22,257 *
24	10.7	105	4	N/A	N/A	N/A	Skilled Nursing Care (Pounds of Laundry)	0	41,638	41,638
25	10.7	105	5	N/A	N/A	N/A	Skilled Nursing Care (Number of Patient Meals)	0	52,048	52,048
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). 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	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
26	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	$231,218	($7,310)	$223,908	*
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	1,199,963	7,310	1,207,273	*
							To reclassify television and internet expenses to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
27	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	*	$1,405,294	($16,394)	$1,388,900	
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	332,413	(3,891)	328,522	*
	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	*	265,484	16,394	281,878	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	73,140	3,891	77,031	*
							To reclassify clerical expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
28	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$109,993	($6,374)	$103,619	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	1,207,273	6,374	1,213,647	*
							To reclassify theft and loss expenses to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
29	10.5	035	4	8A-2	035	4	Leases and Rentals		$0	$334,513	$334,513	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	1,213,647	(334,513)	879,134	*
							To reclassify facility lease expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
30	10.5	045	4	8A-2	045	4	Property Insurance		$0	$25,651	$25,651	*
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	879,134	(25,651)	853,483	*
							To reclassify property insurance expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
31	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$853,483	($28,413)	$825,070	*
	10.5	167	4	8A-2	167	4	DPH Licensing Fees		0	28,413	28,413	
							To reclassify facility license fees for proper cost determination.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References											
	Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
32	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	$223,908	$23,599	$247,507
	10.5	060	1	8A-2	060	1	Laundry and Linen - Salaries and Wages	*	21,254	18,050	39,304
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	*	5,028	4,513	9,541 *
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor	*	56,847	(48,000)	8,847
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	825,070	1,838	826,908 *
							To reclassify laundry costs to the various cost centers based on the provider's documentation.				
							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	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Adj. No.	Report References: Cost Report: MC530 Page or Exhibit	Cost Report: Line	Cost Report: Col.	Audit Report: Sch.	Audit Report: Line	Audit Report: Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED COSTS					
33	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	*	$6,676	($10)	$6,666	
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	*	17,223	(23)	17,200	
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	*	9,541	(7)	9,534	
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	*	35,647	(49)	35,598	
	10.5	081	4	8A-2	081	4	Respiratory Therapy - Other - Nonlabor	*	12,830	(3)	12,827	
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	328,522	(455)	328,067	
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	*	7,489	(11)	7,478	
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	*	9,369	(13)	9,356	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	77,031	(10,427)	66,604	
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		0	11,024	11,024	
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits	*	19,100	(26)	19,074	
							To reconcile the reported benefit allocation to the provider's general ledger and groupings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
34	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$826,908	$10,983	$837,891	*
	10.5	168	4	8A-2	168	4	Liability Insurance	*	238,759	(51,006)	187,753	
							To adjust the liability insurance expense to actual losses and the excess liability premium expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.4, 2162.5, 2162.7, 2300 and 2304					
35	10.5	050	4	8A-2	050	4	Interest - Property, Plant, and Equipment		$0	$26,869	$26,869	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	837,891	(163,820)	674,071	
							To adjust reported home office expense to agree with the Skilled Healthcare Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
36	10.5	045	4	8A-2	045	4	Property Insurance *	$25,651	($9,107)	$16,544
							To adjust the property insurance expense to the Skilled Health Care, LLC insurance premium, allocated to the facility based on property value. 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	Adjustments
EUREKA HEALTHCARE AND REHABILITATION CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC05003K	37

Adj. No.	Report References: Cost Report: MC530 Page or Exhibit	Cost Report: Line	Cost Report: Col.	Audit Report: Sch.	Audit Report: Line	Audit Report: Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
37	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)		0	1,734	1,734
	10.7	010	1,2	7	010	N/A	Housekeeping		0	365	365
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	433	433
	10.7	065	1,2,3	7	065	N/A	Dietary		0	1,052	1,052
	10.7	075	1,2,3	7	075	N/A	Patient Supplies		0	1,238	1,238
	10.7	080	1,2,3	7	080	N/A	Physical Therapy		0	290	290
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy		0	81	81
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy		0	290	290
	10.7	083	1,2,3	7	083	N/A	Speech Pathology		0	228	228
	10.7	085	1,2,3	7	085	N/A	Pharmacy		0	270	270
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	22,257	(11,245)	11,012
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber		0	150	150
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable		0	304	304
	10.7	155	1,2,3	7	155	N/A	Social Services		0	150	150
	10.7	160	1,2,3	7	160	N/A	Activities		0	238	238
	10.7	165	1,2,3	7	165	N/A	Administration		0	1,671	1,671
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	308	308
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	675	675
	10.7	175	1	7	N/A	N/A	Total - Square Feet Column 1		22,257	(1,768)	20,489
	10.7	175	2	7	N/A	N/A	Total - Square Feet Column 2		22,257	(3,502)	18,755
	10.7	175	3	7	N/A	N/A	Total - Square Feet Column 3		22,257	(3,867)	18,390

To adjust square footage statistics to agree with the provider's square footage schedule.
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Section 2304

*Balance carried forward from prior/to subsequent adjustments