

**REPORT
ON THE
RATE SETTING AUDIT
EISENBERG VILLAGE
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215930995
FISCAL PERIOD ENDED
AUGUST 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Ruth Kadomiya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 15, 2013

Elaine Kamiel, Controller
Jewish Home for the Aging
7150 Tampa Avenue
Reseda, CA 91335

EISENBERG VILLAGE
NATIONAL PROVIDER IDENTIFIER (NPI) 1215930995
FISCAL PERIOD ENDED AUGUST 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$15,964, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility No.:
206190424

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,832,068	\$ 130.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,975,796	\$ 32.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,690,297	\$ 28.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 370,777	\$ 6.17
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,318	\$ 0.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,653	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 94,987	\$ 1.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 3,252	\$ 0.05
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,632,805	\$ 43.79
11	Cost of Routine Service/Audited Total Costs	\$ 14,257,900	\$ 14,650,954	\$ 243.69
12	Total Patient Days (Adj 6)	60,116	60,122	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 237.17	\$ 243.69	
14	Overpayments (Adj 8, 9)	\$ 0	\$ 15,964	
15	Medi-Cal Days (Adj 7)	46,227	43,274	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility No.:
206190424

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility No.:
206190424

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 237,248	\$ 237,248		
160	Activities	408,431		\$ 408,431	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	7,186,389	237,248	408,431	7,832,068 *
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 - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,832,068	\$ 237,248	\$ 408,431	\$ 7,832,068

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EISENBERG VILLAGE

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 220,866	\$ 220,866										
010	Housekeeping	398,536	1,222	\$ 399,758									
060	Laundry and Linen	355,700	5,083	9,252	\$ 370,035								
065	Dietary	895,422	30,820	56,094	0	\$ 982,337							
155	Social Services	N/A	13,376	24,344	0	0	\$ 37,720						
160	Activities	N/A	2,467	4,490	0	0	0	\$ 6,957					
165	Administration	N/A	62,924	114,523	0	0	0	0		\$ 177,447	\$ 177,447		
166	Medical Records	197,675	374	680	0	0	0	0		198,728		\$ 198,728	
170	Inservice Education - Nursing	58,565	1,333	2,427	0	0	0	0	\$ 62,325				
ANCILLARY SERVICES													
075	Patient Supplies		2,180	3,968	0	0	0	0	0	6,149	1,036	1,161	\$ 8,346
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,721	8,593	0	0	0	0	0	13,314	9,559	10,705	33,577
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		790	1,437	0	0	0	0	0	2,227	898	1,005	4,130
083	Speech Pathology		501	912	0	0	0	0	0	1,414	446	500	2,360
085	Pharmacy		0	0	0	0	0	0	0	0	1,779	1,993	3,772
090	Laboratory		0	0	0	0	0	0	0	0	577	646	1,223
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		762	1,386	0	0	0	0	0	2,148	579	648	3,375
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		64,816	117,966	370,035	982,337	37,720	6,957	62,325	1,642,156	157,382	176,258	1,975,796 *
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 - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		608	1,106	0	0	0	0	0	1,714	133	149	1,995
145	Other Nonreimbursable		28,889	52,579	0	0	0	0	0	81,468	5,057	5,664	92,189
	TOTAL	\$ 2,126,764	\$ 220,866	\$ 399,758	\$ 370,035	\$ 982,337	\$ 37,720	\$ 6,957	\$ 62,325	\$ 1,750,589	\$ 177,447	\$ 198,728	\$ 2,126,764

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EISENBERG VILLAGE

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 693,196	\$ 693,196										
010	Housekeeping	106,897	3,836	\$ 110,733									
060	Laundry and Linen	69,505	15,954	2,563	\$ 88,022								
065	Dietary	619,265	96,731	15,538	0	\$ 731,534							
155	Social Services	2,518	41,980	6,743	0	0	\$ 51,241						
160	Activities	42,427	7,743	1,244	0	0	0	\$ 51,414					
165	Administration	N/A	197,488	31,723	0	0	0	0		\$ 229,211	\$ 229,211		
166	Medical Records	21,358	1,172	188	0	0	0	0		22,719		\$ 22,719	
170	Inservice Education - Nursing	1,739	4,185	672	0	0	0	0	\$ 6,596				
ANCILLARY SERVICES													
075	Patient Supplies	54,822	6,843	1,099	0	0	0	0	0	62,765	1,339	133	\$ 64,236
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	639,426	14,818	2,380	0	0	0	0	0	656,624	12,347	1,224	670,195
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	57,036	2,478	398	0	0	0	0	0	59,912	1,159	115	61,187
083	Speech Pathology	27,427	1,573	253	0	0	0	0	0	29,253	577	57	29,887
085	Pharmacy	126,676	0	0	0	0	0	0	0	126,676	2,299	228	129,202
090	Laboratory	41,081	0	0	0	0	0	0	0	41,081	745	74	41,900
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,566	2,391	384	0	0	0	0	0	37,341	747	74	38,162
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	301,943	203,427	32,677	88,022	731,534	51,241	51,414	6,596	1,466,853	203,294	20,150	1,690,297 *
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 - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,166	1,907	306	0	0	0	0	0	6,380	171	17	6,568
145	Other Nonreimbursable	108,907	90,669	14,564	0	0	0	0	0	214,141	6,533	647	221,321
	TOTAL	\$ 2,952,955	\$ 693,196	\$ 110,733	\$ 88,022	\$ 731,534	\$ 51,241	\$ 51,414	\$ 6,596	\$ 2,701,026	\$ 229,211	\$ 22,719	\$ 2,952,955

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 467,944	96%							
	Property Tax (line 40)	21,856	4%	\$ 489,800						
005	Plant Operations and Maintenance			25,631	\$ 25,631					
010	Housekeeping			2,568	142	\$ 2,710				
060	Laundry and Linen			10,683	590	63	\$ 11,335			
065	Dietary			64,772	3,577	380	0	\$ 68,729		
155	Social Services			28,110	1,552	165	0	0	\$ 29,827	
160	Activities			5,185	286	30	0	0	0	\$ 5,502
165	Administration			132,239	7,302	776	0	0	0	0
166	Medical Records			785	43	5	0	0	0	0
170	Inservice Education - Nursing			2,802	155	16	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,582	253	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,922	548	58	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,659	92	10	0	0	0	0
083	Speech Pathology			1,053	58	6	0	0	0	0
085	Pharmacy			0	0	0	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			1,601	88	9	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			136,216	7,522	800	11,335	68,729	29,827	5,502
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 - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,277	71	7	0	0	0	0
145	Other Nonreimbursable			60,713	3,353	356	0	0	0	0
	TOTAL	\$ 489,800	100%	\$ 489,800	\$ 25,631	\$ 2,710	\$ 11,335	\$ 68,729	\$ 29,827	\$ 5,502

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 467,944	96%							
	Property Tax (line 40)	21,856	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 140,318	\$ 140,318				
166	Medical Records				833		\$ 833			
170	Inservice Education - Nursing			\$ 2,974						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,862	819	5	\$ 5,687	\$ 5,433	\$ 254
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,528	7,559	45	18,132	17,322	809
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,761	710	4	2,475	2,364	110
083	Speech Pathology			0	1,118	353	2	1,473	1,407	66
085	Pharmacy			0	0	1,407	8	1,415	1,352	63
090	Laboratory			0	0	456	3	459	439	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,699	458	3	2,159	2,063	96
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,974	262,904	124,452	739	388,095	370,777	17,318
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 - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,355	105	1	1,461	1,396	65
145	Other Nonreimbursable			0	64,422	3,999	24	68,445	65,391	3,054
	TOTAL	\$ 489,800	100%	\$ 2,974	\$ 348,649	\$ 140,318	\$ 833	\$ 489,800	\$ 467,944	\$ 21,856

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EISENBERG VILLAGE

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

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. 95% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 16,215												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,952,236												
	Total Costs Allocable as Administration	2,968,451	95%											
167	CDPH Licensing Fees	37,943	1%											
168	Professional Liability Insurance	107,097	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	3,667	0%											
	Total	3,117,158	100%						\$ 3,117,158					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 6,149	\$ 62,765	\$ 4,862	\$ 73,776	18,205	\$ 17,336	\$ 222	\$ 625	\$ -	\$ 21
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	13,314	656,624	10,528	680,466	167,912	159,902	2,044	5,769	0	198
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,227	59,912	1,761	63,900	15,768	15,016	192	542	0	19
083	Speech Pathology			0	1,414	29,253	1,118	31,784	7,843	7,469	95	269	0	9
085	Pharmacy			0	0	126,676	0	126,676	31,259	29,767	380	1,074	0	37
090	Laboratory			0	0	41,081	0	41,081	10,137	9,654	123	348	0	12
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,148	37,341	1,699	41,188	10,163	9,679	124	349	0	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			7,832,068	1,642,156	1,466,853	262,904	11,203,982	2,764,698	2,632,805	33,653	94,987	0	3,252 *
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 - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,714	6,380	1,355	9,449	2,332	2,220	28	80	0	3
145	Other Nonreimbursable			0	81,468	214,141	64,422	360,031	88,841	84,603	1,081	3,052	0	105
	SUBTOTAL	\$ 3,117,158		\$ 7,832,068	\$ 1,750,589	\$ 2,701,026	\$ 348,649	\$ 12,632,332	\$ 3,117,158					
	Total Administrative Costs							\$ 3,117,158		\$ 2,968,451	\$ 37,943	\$ 107,097	\$ -	\$ 3,667
	Unit Cost Multiplier							0.24676030						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 376,175	\$ 251,929	\$ 141,151	\$ 769,255							
	TOTAL FACILITY COSTS							\$ 16,518,745						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EISENBERG VILLAGE

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	7,445									
010	Housekeeping	746	746								
060	Laundry and Linen	3,103	3,103	3,103							
065	Dietary	18,814	18,814	18,814							
155	Social Services	8,165	8,165	8,165							
160	Activities	1,506	1,506	1,506							
165	Administration	38,411	38,411	38,411							
166	Medical Records	228	228	228							
170	Inservice Education - Nursing	814	814	814							
	ANCILLARY SERVICES										
075	Patient Supplies	1,331	1,331	1,331						73,776	73,776
077	Specialized Support Surfaces									0	0
080	Physical Therapy	2,882	2,882	2,882						680,466	680,466
081	Respiratory Therapy									0	0
082	Occupational Therapy	482	482	482						63,900	63,900
083	Speech Pathology	306	306	306						31,784	31,784
085	Pharmacy									126,676	126,676
090	Laboratory									41,081	41,081
095	Home Health Services									0	0
100	Other Ancillary Services	465	465	465						41,188	41,188
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	39,566	39,566	39,566	728,281	174,961	7,488,332	7,488,332	7,488,332	11,203,982	11,203,982
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 - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	371	371	371						9,449	9,449
145	Other Nonreimbursable	17,635	17,635	17,635						360,031	360,031
	TOTAL STATISTICS	142,270	134,825	134,079	728,281	174,961	7,488,332	7,488,332	7,488,332	12,632,332	12,632,332
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 237,248	\$ 408,431			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031682356	0.05454232			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 220,866	\$ 399,758	\$ 370,035	\$ 982,337	\$ 37,720	\$ 6,957	\$ 62,325	\$ 177,447	\$ 198,728
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.63816800	2.98151145	0.50809353	5.61460354	0.00503713	0.00092908	0.00832300	0.01404701	0.01573172
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 693,196	\$ 110,733	\$ 88,022	\$ 731,534	\$ 51,241	\$ 51,414	\$ 6,596	\$ 229,211	\$ 22,719
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.14145003	0.82587521	0.12086215	4.18112755	0.00684281	0.00686585	0.00088089	0.01814478	0.00179845
	TOTAL CAPITAL COSTS - SCH. 5	\$ 489,800	\$ 25,631	\$ 2,710	\$ 11,335	\$ 68,729	\$ 29,827	\$ 5,502	\$ 2,974	\$ 140,318	\$ 833
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.44274970	0.19010771	0.02021280	0.01556470	0.39282390	0.00398317	0.00073468	0.00039710	0.01110785	0.00006593

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 121,033	\$ 0	\$ 121,033	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,335	0	44,335	(Sch 3)
005	.79	Agency Staff	6200	55,498	0	55,498	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	693,196	0	693,196	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 914,062	\$ 0	\$ 914,062	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 282,363	\$ 0	\$ 282,363	(Sch 3)
010	.20-.39	Fringe Benefits	6300	116,173	0	116,173	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	106,897	0	106,897	(Sch 4)
010		Housekeeping - Total	6300	\$ 505,433	\$ 0	\$ 505,433	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 387,141	\$ 0	\$ 387,141	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	79,171	0	79,171	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,632	0	1,632	(Sch 5)
040		Property Taxes	7300	32,002	(10,146)	21,856	(Sch 5)
045		Property Insurance	7400	16,215	0	16,215	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,935,656	\$ (10,146)	\$ 1,925,510	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 249,888	\$ 0	\$ 249,888	(Sch 3)
060	.20-.39	Fringe Benefits	6400	105,812	0	105,812	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	69,505	0	69,505	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 425,205	\$ 0	\$ 425,205	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 645,507	\$ 0	\$ 645,507	(Sch 3)
065	.20-.39	Fringe Benefits	6500	249,915	0	249,915	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	619,265	0	619,265	(Sch 4)
065		Dietary - Total	6500	\$ 1,514,687	\$ 0	\$ 1,514,687	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	54,822	0	54,822	(Sch 4)
075		Patient Supplies - Total	8100	\$ 54,822	\$ 0	\$ 54,822	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 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	639,426	0	639,426	(Sch 4)
080		Physical Therapy - Total	8200	\$ 639,426	\$ 0	\$ 639,426	
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	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	57,036	0	57,036	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 57,036	\$ 0	\$ 57,036	
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	27,427	0	27,427	(Sch 4)
083		Speech Pathology - Total	8280	\$ 27,427	\$ 0	\$ 27,427	
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	126,676	0	126,676	(Sch 4)
085		Pharmacy - Total	8300	\$ 126,676	\$ 0	\$ 126,676	
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	41,081	0	41,081	(Sch 4)
090		Laboratory - Total	8400	\$ 41,081	\$ 0	\$ 41,081	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	34,566	0	34,566	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 34,566	\$ 0	\$ 34,566	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 981,034	\$ 0	\$ 981,034	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,219,618	\$ 0	\$ 5,219,618	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,966,771	0	1,966,771	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	301,943	0	301,943	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,488,332	\$ 0	\$ 7,488,332	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,166	0	4,166 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,166	\$ 0	\$ 4,166
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	108,907	0	108,907 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 108,907	\$ 0	\$ 108,907
146		Subtotal 105 - 145		\$ 7,601,405	\$ 0	\$ 7,601,405
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 161,139	\$ 0	\$ 161,139 (Sch 2)
155	.20-.39	Fringe Benefits	6600	76,109	0	76,109 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,518	0	2,518 (Sch 4)
155		Social Services - Total	6600	\$ 239,766	\$ 0	\$ 239,766

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 291,377	\$ 0	\$ 291,377	(Sch 2)
160	.20-.39	Fringe Benefits	6700	117,054	0	117,054	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	42,427	0	42,427	(Sch 4)
160		Activities - Total	6700	\$ 450,858	\$ 0	\$ 450,858	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 446,073	\$ 0	\$ 446,073	(Sch 6)
165	.20-.39	Fringe Benefits	6900	187,982	0	187,982	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,306,751	11,430	2,318,181	(Sch 6)
165		Administration - Total	6900	\$ 2,940,806	\$ 11,430	\$ 2,952,236	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 139,338	\$ 0	\$ 139,338	(Sch 3)
166	.20-.39	Fringe Benefits	6900	58,337	0	58,337	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,358	0	21,358	(Sch 4)
166		Medical Records - Total	6900	\$ 219,033	\$ 0	\$ 219,033	
167		CDPH Licensing Fees	6900	\$ 37,943	\$ 0	\$ 37,943	(Sch 6)
168		Professional Liability Insurance	6900	\$ 118,527	\$ (11,430)	\$ 107,097	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40,641	\$ 0	\$ 40,641	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,924	0	17,924	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,739	0	1,739	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 60,304	\$ 0	\$ 60,304	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 3,446	\$ 0	\$ 3,446	(Sch 6)
174	.20-.39	Fringe Benefits	6900	221	0	221	(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	\$ 3,667	\$ 0	\$ 3,667	
		Subtotal 155 - 174		\$ 4,070,904	\$ 0	\$ 4,070,904	
200		Total		\$ 16,528,891	\$ (10,146)	\$ 16,518,745	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 1,451,632	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
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	0							
040	4	Property Taxes	(10,146)			(10,146)				
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
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	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - 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 - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0							
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	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	11,430	3,731	7,699					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(11,430)	(3,731)	(7,699)					
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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OSHPD Facility Number:
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Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$10,146)	0	0	(10,146)	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments	
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1215930995		9	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<u>MEMORANDUM ADJUSTMENT</u>													
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$1,451,632	\$1,451,632	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1215930995	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$2,306,751	\$3,731	\$2,310,482 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	118,527	(3,731)	114,796 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,310,482	\$7,699	\$2,318,181	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify excess liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507(a)	* 114,796	(7,699)	107,097	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1215930995	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense relating to the Skilled Nursing program. 42 CFR 413.5 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1	\$32,002	(\$10,146)	\$21,856	

Provider Name							Fiscal Period	Provider NPI		Adjustments
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1215930995		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
5	10.7	145	1,2,3	7	145		Other Nonreimbursable (Square Feet)	0	17,635	17,635
	10.7	175	1	7	N/A		Total - Square Feet	124,635	17,635	142,270
	10.7	175	2	7	N/A		Total - Square Feet	117,190	17,635	134,825
	10.7	175	3	7	N/A		Total - Square Feet	116,444	17,635	134,079
							To include the nonreimbursable cost centers square footage for proper cost allocation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1215930995		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
6	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	60,116	6	60,122
7	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 01, 2010 through August 31, 2011 Payment Period: September 01, 2010 through March 25, 2013 Report Date: March 26, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	46,227	(2,953)	43,274

Provider Name							Fiscal Period			Provider NPI		Adjustments		
EISENBERG VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1215930995		9		
Report References							Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report											
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO OTHER MATTERS</u>														
	Not Reported			1	14		Overpayments					\$0		
8							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1						\$4,154	
9							To recover Medi-Cal overpayments for separately billable pharmacy costs that were deducted from the share of costs. 42 CFR 413.5 and 413.20 CMS Pub. 15-2, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 50511 and 51458.1						<u>11,810</u> <u>\$15,964</u>	\$15,964