

**REPORT
ON THE
RATE SETTING AUDIT**

**DOROTHY AND JOSEPH GOLDBERG HEALTHCARE
CENTER
ENCINITAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659482032**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Pam Ferris
President/CEO
Dorothy and Joseph Goldberg Healthcare Center
211 Saxony Road
Encinitas, CA 92024

DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1659482032
FISCAL PERIOD ENDED JUNE 30, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$5,292, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Pam Ferris
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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—San Diego at (619) 688-3200.

Originally signed by:

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:

1659482032

OSHPD Facility No.:

206374064

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	\$ 2,347,940	\$ 115.24
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 784,790	\$ 38.52
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 849,091	\$ 41.68
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 322,092	\$ 15.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,901	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,119	\$ 2.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 204,579	\$ 10.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 640,913	\$ 31.46
11	Cost of Routine Service/Audited Total Costs	\$ 5,129,740.00	\$ 5,207,425	\$ 255.59
12	Total Patient Days (Adj)	20,374	20,374	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 251.78	\$ 255.59	
14	Overpayments (Adj 2)	\$ 0	\$ 5,292	
15	Medi-Cal Days (Adj)	7,723	7,723	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:

1659482032

OSHPD Facility No.:

206374064

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility No.:
206374064

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 58,015	\$ 58,015		
160	Activities	112,246		\$ 112,246	
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	2,177,679	58,015	112,246	2,347,940 *
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	16,828	0	0	16,828
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,364,768	\$ 58,015	\$ 112,246	\$ 2,364,768

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

NPI:
1659482032

OSHPD Facility Number:
206374064

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 75,054	\$ 75,054										
010	Housekeeping	260,256	384	\$ 260,640									
060	Laundry and Linen	0	4,152	14,493	\$ 18,646								
065	Dietary	392,276	14,274	49,823	0	\$ 456,373							
155	Social Services	N/A	8,805	30,735	0	0	\$ 39,540						
160	Activities	N/A	218	761	0	0	0	\$ 980					
165	Administration	N/A	7,377	25,751	0	0	0	0		\$ 33,128	\$ 33,128		
166	Medical Records	48,093	367	1,281	0	0	0	0		49,740		\$ 49,740	
170	Inservice Education - Nursing	52,720	0	0	0	0	0	0	\$ 52,720				
ANCILLARY SERVICES													
075	Patient Supplies		645	2,250	0	0	0	0	0	2,894	469	705	\$ 4,069
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,805	6,299	0	0	0	0	0	8,104	2,128	3,195	13,427
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,244	4,344	0	0	0	0	0	5,588	1,038	1,558	8,184
083	Speech Pathology		0	0	0	0	0	0	0	0	549	824	1,374
085	Pharmacy		0	0	0	0	0	0	0	0	436	655	1,090
090	Laboratory		0	0	0	0	0	0	0	0	157	236	394
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	305	458	764
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		32,808	114,520	18,646	456,373	39,540	980	52,720	715,586	27,665	41,538	784,790
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		2,975	10,383	0	0	0	0	0	13,358	380	571	14,309
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 828,399	\$ 75,054	\$ 260,640	\$ 18,646	\$ 456,373	\$ 39,540	\$ 980	\$ 52,720	\$ 745,530	\$ 33,128	\$ 49,740	\$ 828,399

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

NPI:
1659482032

OSHPD Facility Number:
206374064

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 280,816	\$ 280,816										
010	Housekeeping	39,607	1,438	\$ 41,045									
060	Laundry and Linen	65,040	15,535	2,282	\$ 82,858								
065	Dietary	294,414	53,405	7,846	0	\$ 355,665							
155	Social Services	665	32,944	4,840	0	0	\$ 38,449						
160	Activities	31,268	816	120	0	0	0	\$ 32,204					
165	Administration	N/A	27,602	4,055	0	0	0	0		\$ 31,657	\$ 31,657		
166	Medical Records	6,628	1,373	202	0	0	0	0		8,202		\$ 8,202	
170	Inservice Education - Nursing	4,057	0	0	0	0	0	0	\$ 4,057				
ANCILLARY SERVICES													
075	Patient Supplies	61,990	2,411	354	0	0	0	0	0	64,756	449	116	\$ 65,321
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	296,181	6,752	992	0	0	0	0	0	303,925	2,033	527	306,485
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	139,463	4,656	684	0	0	0	0	0	144,803	991	257	146,051
083	Speech Pathology	82,771	0	0	0	0	0	0	0	82,771	525	136	83,432
085	Pharmacy	65,712	0	0	0	0	0	0	0	65,712	417	108	66,237
090	Laboratory	23,740	0	0	0	0	0	0	0	23,740	150	39	23,929
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,013	0	0	0	0	0	0	0	46,013	292	76	46,380
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	161,784	122,753	18,034	82,858	355,665	38,449	32,204	4,057	815,805	26,437	6,850	849,091
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	0	11,130	1,635	0	0	0	0	0	12,765	363	94	13,222
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,600,149	\$ 280,816	\$ 41,045	\$ 82,858	\$ 355,665	\$ 38,449	\$ 32,204	\$ 4,057	\$ 1,560,289	\$ 31,657	\$ 8,202	\$ 1,600,149

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

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)	\$ 360,445	100%							
	Property Tax (line 40)	0	0%	\$ 360,445						
005	Plant Operations and Maintenance			25,571	\$ 25,571					
010	Housekeeping			1,714	131	\$ 1,845				
060	Laundry and Linen			18,526	1,415	103	\$ 20,043			
065	Dietary			63,685	4,863	353	0	\$ 68,901		
155	Social Services			39,286	3,000	218	0	0	\$ 42,504	
160	Activities			973	74	5	0	0	0	\$ 1,053
165	Administration			32,916	2,513	182	0	0	0	0
166	Medical Records			1,637	125	9	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,876	220	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,052	615	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,552	424	31	0	0	0	0
083	Speech Pathology			0	0	0	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			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			146,383	11,178	811	20,043	68,901	42,504	1,053
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			13,272	1,014	74	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 360,445	100%	\$ 360,445	\$ 25,571	\$ 1,845	\$ 20,043	\$ 68,901	\$ 42,504	\$ 1,053

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 360,445	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,611	\$ 35,611				
166	Medical Records				1,771		\$ 1,771			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,111	505	25	\$ 3,641	\$ 3,641	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,711	2,287	114	11,112	11,112	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,007	1,115	55	7,178	7,178	0
083	Speech Pathology			0	0	590	29	620	620	0
085	Pharmacy			0	0	469	23	492	492	0
090	Laboratory			0	0	169	8	178	178	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	328	16	344	344	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			0	290,874	29,739	1,479	322,092	322,092	0 *
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	14,359	409	20	14,788	14,788	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 360,445	100%	\$ -	\$ 323,063	\$ 35,611	\$ 1,771	\$ 360,445	\$ 360,445	\$ -

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER
 NPI: 1659482032

OSHPD Facility Number: 206374064

Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 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. 71% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	767,467												
	Total Costs Allocable as Administration	767,467	71%											
167	CDPH Licensing Fees	16,646	2%											
168	Professional Liability Insurance	52,831	5%											
169	Quality Assurance Fees	244,975	23%											
174	Caregiver Training	0	0%											
	Total	1,081,919	100%						\$ 1,081,919					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,894	\$ 64,756	\$ 3,111	\$ 70,761	15,331	\$ 10,875	\$ 236	\$ 749	\$ 3,471	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,104	303,925	8,711	320,740	69,491	49,294	1,069	3,393	15,735	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,588	144,803	6,007	156,398	33,885	24,037	521	1,655	7,672	0
083	Speech Pathology			0	0	82,771	0	82,771	17,933	12,721	276	876	4,061	0
085	Pharmacy			0	0	65,712	0	65,712	14,237	10,099	219	695	3,224	0
090	Laboratory			0	0	23,740	0	23,740	5,143	3,649	79	251	1,165	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	46,013	0	46,013	9,969	7,072	153	487	2,257	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,347,940	715,586	815,805	290,874	4,170,204	903,512	640,913	13,901	44,119	204,579	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 - 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			16,828	13,358	12,765	14,359	57,310	12,417	8,808	191	606	2,811	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,081,919		\$ 2,364,768	\$ 745,530	\$ 1,560,289	\$ 323,063	\$ 4,993,651	\$ 1,081,919					
	Total Administrative Costs							\$ 1,081,919		\$ 767,467	\$ 16,646	\$ 52,831	\$ 244,975	\$ -
	Unit Cost Multiplier							0.21665893						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,869	\$ 39,860	\$ 37,382	\$ 160,110							
	TOTAL FACILITY COSTS							\$ 6,235,680						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

NPI:
1659482032

OSHPD Facility Number:
206374064

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,312									
010	Housekeeping	155	155								
060	Laundry and Linen	1,675	1,675	1,675							
065	Dietary	5,758	5,758	5,758							
155	Social Services	3,552	3,552	3,552							
160	Activities	88	88	88							
165	Administration	2,976	2,976	2,976							
166	Medical Records	148	148	148							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	260	260	260						70,761	70,761
077	Specialized Support Surfaces									0	0
080	Physical Therapy	728	728	728						320,740	320,740
081	Respiratory Therapy									0	0
082	Occupational Therapy	502	502	502						156,398	156,398
083	Speech Pathology									82,771	82,771
085	Pharmacy									65,712	65,712
090	Laboratory									23,740	23,740
095	Home Health Services									0	0
100	Other Ancillary Services									46,013	46,013
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,235	13,235	13,235	101,590	60,954	2,339,463	2,339,463	2,339,463	4,170,204	4,170,204
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	1,200	1,200	1,200						57,310	57,310
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	32,589	30,277	30,122	101,590	60,954	2,339,463	2,339,463	2,339,463	4,993,651	4,993,651
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 58,015	\$ 112,246			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024798426	0.047979387			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 75,054	\$ 260,640	\$ 18,646	\$ 456,373	\$ 39,540	\$ 980	\$ 52,720	\$ 33,128	\$ 49,740
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.47891139	8.65281958	0.18353824	7.48716256	0.01690128	0.00041873	0.02253509	0.00663403	0.00996075
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 280,816	\$ 41,045	\$ 82,858	\$ 355,665	\$ 38,449	\$ 32,204	\$ 4,057	\$ 31,657	\$ 8,202
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.27489514	1.36261234	0.81561005	5.83497011	0.01643515	0.01376560	0.00173416	0.00633950	0.00164256
	TOTAL CAPITAL COSTS - SCH. 5	\$ 360,445	\$ 25,571	\$ 1,845	\$ 20,043	\$ 68,901	\$ 42,504	\$ 1,053	\$ -	\$ 35,611	\$ 1,771
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.06032710	0.84458422	0.06125959	0.19729635	1.13038049	0.01816820	0.00045011	0.00000000	0.00713132	0.00035465

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:

1659482032

OSHPD Facility Number:

206374064

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	\$ 59,680	\$ 0	\$ 59,680	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,374	0	15,374	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	280,816	0	280,816	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 355,870	\$ 0	\$ 355,870	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 192,622	\$ 0	\$ 192,622	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,634	0	67,634	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	39,607	0	39,607	(Sch 4)
010		Housekeeping - Total	6300	\$ 299,863	\$ 0	\$ 299,863	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	309,915	0	309,915	(Sch 5)
025		Depreciation: Equipment	7140	50,530	0	50,530	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,016,178	\$ 0	\$ 1,016,178	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	65,040	0	65,040	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,040	\$ 0	\$ 65,040	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 305,845	\$ 0	\$ 305,845	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,431	0	86,431	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	294,414	0	294,414	(Sch 4)
065		Dietary - Total	6500	\$ 686,690	\$ 0	\$ 686,690	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	61,990	0	61,990	(Sch 4)
075		Patient Supplies - Total	8100	\$ 61,990	\$ 0	\$ 61,990	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	296,181	0	296,181	(Sch 4)
080		Physical Therapy - Total	8200	\$ 296,181	\$ 0	\$ 296,181	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	139,463	0	139,463	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 139,463	\$ 0	\$ 139,463	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	82,771	0	82,771	(Sch 4)
083		Speech Pathology - Total	8280	\$ 82,771	\$ 0	\$ 82,771	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	65,712	0	65,712	(Sch 4)
085		Pharmacy - Total	8300	\$ 65,712	\$ 0	\$ 65,712	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	23,740	0	23,740	(Sch 4)
090		Laboratory - Total	8400	\$ 23,740	\$ 0	\$ 23,740	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	46,013	0	46,013	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 46,013	\$ 0	\$ 46,013	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 715,870	\$ 0	\$ 715,870	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,733,426	\$ 0	\$ 1,733,426	(Sch 2)
105	.20-.39	Fringe Benefits	6110	443,846	0	443,846	(Sch 2)
105	.49	Agency Staff	6110	407	0	407	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	161,784	0	161,784	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,339,463	\$ 0	\$ 2,339,463	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900	16,828	0	16,828	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 16,828	\$ 0	\$ 16,828	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,356,291	\$ 0	\$ 2,356,291	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 42,463	\$ 0	\$ 42,463	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,552	0	15,552	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	665	0	665	(Sch 4)
155		Social Services - Total	6600	\$ 58,680	\$ 0	\$ 58,680	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

NPI:
1659482032

OSHPD Facility Number:
206374064

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	\$ 87,015	\$ 0	\$ 87,015	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,231	0	25,231	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,268	0	31,268	(Sch 4)
160		Activities - Total	6700	\$ 143,514	\$ 0	\$ 143,514	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 116,913	\$ 0	\$ 116,913	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,903	0	46,903	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	603,651	0	603,651	(Sch 6)
165		Administration - Total	6900	\$ 767,467	\$ 0	\$ 767,467	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,623	\$ 0	\$ 37,623	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,470	0	10,470	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,628	0	6,628	(Sch 4)
166		Medical Records - Total	6900	\$ 54,721	\$ 0	\$ 54,721	
167		CDPH Licensing Fees	6900	\$ 16,646	\$ 0	\$ 16,646	(Sch 6)
168		Professional Liability Insurance	6900	\$ 52,831	\$ 0	\$ 52,831	(Sch 6)
169		Quality Assurance Fees	6900	\$ 244,975	\$ 0	\$ 244,975	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 43,228	\$ 0	\$ 43,228	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,492	0	9,492	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,057	0	4,057	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 56,777	\$ 0	\$ 56,777	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,395,611	\$ 0	\$ 1,395,611	
200		Total		\$ 6,235,680	\$ 0	\$ 6,235,680	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 149,394	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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NPI:
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Fiscal Period:
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Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	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							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
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							
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	0							
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	0							
169	4	Quality Assurance Fees	0							

Provider Name:
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JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
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							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>\$0</u>	<u>0</u>						
		Total	(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1659482032		2
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	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$149,394	\$149,394

Provider Name							Fiscal Period		NPI		Adjustments
DOROTHY AND JOSEPH GOLDBERG HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1659482032		2
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
2	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments pertaining to Share of Cost due to lack of supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		\$0	\$5,292	\$5,292