

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EISENHOWER NURSING AND CONVALESCENT HOSPITAL  
PASADENA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1619979754**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Gertrude Lake  
Auditor: Amandeep Sodhi**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 22, 2013

Administrator  
Eisenhower Nursing and Convalescent Hospital  
1470 North Fair Oaks Avenue  
Pasadena, CA 91103

EISENHOWER NURSING AND CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1619979754  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Administrator  
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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—Burbank at (818) 295-2620.

**Original Signed By**

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

Certified

cc: Tiffany Karlin, CEO  
Accurate Business Results, LLC  
4541 East Anaheim Street  
Long Beach, CA 90804

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1619979754

**OSHPD Facility No.:**  
206190263

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,759,028	\$ 85.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 494,607	\$ 24.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 400,529	\$ 19.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 100,215	\$ 4.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,071	\$ 0.83
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,690	\$ 0.86
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,674	\$ 1.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 233,921	\$ 11.41
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 297,836	\$ 14.52
11	Cost of Routine Service/Audited Total Costs	\$ 3,371,368	\$ 3,358,572	\$ 163.78
12	Total Patient Days (Adj )	20,506	20,506	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.41	\$ 163.78	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 9)	15,614	13,402	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1619979754

**OSHPD Facility No.:**  
206190263

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility No.:  
206190263

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 58,231	\$ 58,231		
160	Activities	39,976		\$ 39,976	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,660,821	58,231	39,976	1,759,028 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,759,028</b>	<b>\$ 58,231</b>	<b>\$ 39,976</b>	<b>\$ 1,759,028</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 16,270	\$ 16,270										
010	Housekeeping	120,484	104	\$ 120,588									
060	Laundry and Linen	83,837	805	6,006	\$ 90,648								
065	Dietary	191,501	3,293	24,563	0	\$ 219,357							
155	Social Services	N/A	79	588	0	0	\$ 667						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,203	8,972	0	0	0	0		\$ 10,175	\$ 10,175		
166	Medical Records	68,293	0	0	0	0	0	0		68,293		\$ 68,293	
170	Inservice Education - Nursing	28,767	0	0	0	0	0	0	\$ 28,767				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		65	488	0	0	0	0	0	553	118	794	\$ 1,466
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	166	190
080	Physical Therapy		156	1,164	0	0	0	0	0	1,320	540	3,624	5,484
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	287	1,929	2,217
083	Speech Pathology		0	0	0	0	0	0	0	0	73	492	565
085	Pharmacy		0	0	0	0	0	0	0	0	491	3,298	3,789
090	Laboratory		0	0	0	0	0	0	0	0	69	462	531
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	35	233	268
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		10,565	78,807	90,648	219,357	667	0	28,767	428,811	8,531	57,264	494,607 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	4	30	35
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 509,152	\$ 16,270	\$ 120,588	\$ 90,648	\$ 219,357	\$ 667	\$ -	\$ 28,767	\$ 430,684	\$ 10,175	\$ 68,293	\$ 509,152

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 146,487	\$ 146,487										
010	Housekeeping	18,571	936	\$ 19,507									
060	Laundry and Linen	53,788	7,250	972	\$ 62,009								
065	Dietary	108,046	29,648	3,974	0	\$ 141,667							
155	Social Services	3,025	710	95	0	0	\$ 3,830						
160	Activities	2,709	0	0	0	0	0	\$ 2,709					
165	Administration	N/A	10,829	1,451	0	0	0	0		\$ 12,280	\$ 12,280		
166	Medical Records	12,648	0	0	0	0	0	0		12,648		\$ 12,648	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,415	589	79	0	0	0	0	0	36,083	143	147	\$ 36,373
077	Specialized Support Surfaces	7,749	0	0	0	0	0	0	0	7,749	30	31	7,810
080	Physical Therapy	165,360	1,405	188	0	0	0	0	0	166,953	652	671	168,276
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	90,201	0	0	0	0	0	0	0	90,201	347	357	90,905
083	Speech Pathology	23,007	0	0	0	0	0	0	0	23,007	88	91	23,187
085	Pharmacy	154,173	0	0	0	0	0	0	0	154,173	593	611	155,377
090	Laboratory	21,612	0	0	0	0	0	0	0	21,612	83	86	21,781
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,916	0	0	0	0	0	0	0	10,916	42	43	11,001
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	61,542	95,121	12,749	62,009	141,667	3,830	2,709	0	379,627	10,297	10,605	400,529 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,410	0	0	0	0	0	0	0	1,410	5	6	1,421
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 916,659</b>	<b>\$ 146,487</b>	<b>\$ 19,507</b>	<b>\$ 62,009</b>	<b>\$ 141,667</b>	<b>\$ 3,830</b>	<b>\$ 2,709</b>	<b>\$ -</b>	<b>\$ 891,731</b>	<b>\$ 12,280</b>	<b>\$ 12,648</b>	<b>\$ 916,659</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 102,860	85%							
	Property Tax (line 40)	17,522	15%	\$ 120,382						
005	Plant Operations and Maintenance			3,166	\$ 3,166					
010	Housekeeping			749	20	\$ 770				
060	Laundry and Linen			5,801	157	38	\$ 5,996			
065	Dietary			23,724	641	157	0	\$ 24,521		
155	Social Services			568	15	4	0	0	\$ 587	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			8,665	234	57	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			471	13	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,124	30	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			76,113	2,056	503	5,996	24,521	587	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 120,382</b>	<b>100%</b>	<b>\$ 120,382</b>	<b>\$ 3,166</b>	<b>\$ 770</b>	<b>\$ 5,996</b>	<b>\$ 24,521</b>	<b>\$ 587</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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 85% Of Total	Property Tax 15% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 102,860	85%							
	Property Tax (line 40)	17,522	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,957	\$ 8,957				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	487	104	0	\$ 591	\$ 505	\$ 86
077	Specialized Support Surfaces			0	0	22	0	22	19	3
080	Physical Therapy			0	1,162	475	0	1,637	1,399	238
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	253	0	253	216	37
083	Speech Pathology			0	0	65	0	65	55	9
085	Pharmacy			0	0	432	0	432	370	63
090	Laboratory			0	0	61	0	61	52	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31	0	31	26	4
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	109,777	7,510	0	117,287	100,215	17,071
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4	0	4	3	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 120,382	100%	\$ -	\$ 111,425	\$ 8,957	\$ -	\$ 120,382	\$ 102,860	\$ 17,522

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 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. 51% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 29,226												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	325,972												
	Total Costs Allocable as Administration	355,198	51%											
167	CDPH Licensing Fees	21,097	3%											
168	Professional Liability Insurance	44,930	6%											
169	Quality Assurance Fees	278,973	40%											
174	Caregiver Training	0	0%											
	Total	700,198	100%						\$ 700,198					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 553	\$ 36,083	\$ 487	\$ 37,124	8,141	\$ 4,130	\$ 245	\$ 522	\$ 3,244	\$ -
077	Specialized Support Surfaces			0	0	7,749	0	7,749	1,699	862	51	109	677	0
080	Physical Therapy			0	1,320	166,953	1,162	169,434	37,157	18,849	1,120	2,384	14,804	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	90,201	0	90,201	19,781	10,035	596	1,269	7,881	0
083	Speech Pathology			0	0	23,007	0	23,007	5,045	2,559	152	324	2,010	0
085	Pharmacy			0	0	154,173	0	154,173	33,810	17,151	1,019	2,170	13,471	0
090	Laboratory			0	0	21,612	0	21,612	4,740	2,404	143	304	1,888	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,916	0	10,916	2,394	1,214	72	154	954	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,759,028	428,811	379,627	109,777	2,677,243	587,121	297,836	17,690	37,674	233,921	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,410	0	1,410	309	157	9	20	123	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 700,198		\$ 1,759,028	\$ 430,684	\$ 891,731	\$ 111,425	\$ 3,192,868	\$ 700,198					
	Total Administrative Costs							\$ 700,198		\$ 355,198	\$ 21,097	\$ 44,930	\$ 278,973	\$ -
	Unit Cost Multiplier							0.21930061						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 78,468	\$ 24,928	\$ 8,957	\$ 112,353							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,005,419						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	262									
010	Housekeeping	62	62								
060	Laundry and Linen	480	480	480							
065	Dietary	1,963	1,963	1,963							
155	Social Services	47	47	47							
160	Activities										
165	Administration	717	717	717							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	39	39	39						37,124	37,124
077	Specialized Support Surfaces									7,749	7,749
080	Physical Therapy	93	93	93						169,434	169,434
081	Respiratory Therapy									0	0
082	Occupational Therapy									90,201	90,201
083	Speech Pathology									23,007	23,007
085	Pharmacy									154,173	154,173
090	Laboratory									21,612	21,612
095	Home Health Services									0	0
100	Other Ancillary Services									10,916	10,916
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,298	6,298	6,298	100,225	60,135	1,722,363	1,722,363	1,722,363	2,677,243	2,677,243
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,410	1,410
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	9,961	9,699	9,637	100,225	60,135	1,722,363	1,722,363	1,722,363	3,192,868	3,192,868
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,231 0.033808785	\$ 39,976 0.023209974			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 16,270 1.67749253	\$ 120,588 12.51302320	\$ 90,648 0.90444946	\$ 219,357 3.64774229	\$ 667 0.00038723	\$ - 0.00000000	\$ 28,767 0.01670205	\$ 10,175 0.00318666	\$ 68,293 0.02138923
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 146,487 15.10330962	\$ 19,507 2.02421970	\$ 62,009 0.61870007	\$ 141,667 2.35582174	\$ 3,830 0.00222369	\$ 2,709 0.00157284	\$ - 0.00000000	\$ 12,280 0.00384621	\$ 12,648 0.00396133
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 120,382 12.08533280	\$ 3,166 0.32646223	\$ 770 0.07985175	\$ 5,996 0.05982530	\$ 24,521 0.40776757	\$ 587 0.00034087	\$ - 0.00000000	\$ - 0.00000000	\$ 8,957 0.00280516	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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	\$ 13,246	\$ 0	\$ 13,246	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,024	0	3,024	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	146,940	(453)	146,487	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 163,210	\$ (453)	\$ 162,757	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,091	\$ 0	\$ 92,091	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,393	0	28,393	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,571	0	18,571	(Sch 4)
010		Housekeeping - Total	6300	\$ 139,055	\$ 0	\$ 139,055	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	27,685	0	27,685	(Sch 5)
040		Property Taxes	7300	17,522	0	17,522	(Sch 5)
045		Property Insurance	7400	29,226	0	29,226	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	75,175	0	75,175	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 451,873	\$ (453)	\$ 451,420	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 69,300	\$ 0	\$ 69,300	(Sch 3)
060	.20-.39	Fringe Benefits	6400	14,537	0	14,537	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	55,059	(1,271)	53,788	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 138,896	\$ (1,271)	\$ 137,625	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,914	\$ 0	\$ 153,914	(Sch 3)
065	.20-.39	Fringe Benefits	6500	37,587	0	37,587	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	112,632	(4,586)	108,046	(Sch 4)
065		Dietary - Total	6500	\$ 304,133	\$ (4,586)	\$ 299,547	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	35,415	0	35,415	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,415	\$ 0	\$ 35,415	
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	7,749	0	7,749	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 7,749	\$ 0	\$ 7,749	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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	165,360	0	165,360	(Sch 4)
080		Physical Therapy - Total	8200	\$ 165,360	\$ 0	\$ 165,360	
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	90,201	0	90,201	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 90,201	\$ 0	\$ 90,201	
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	23,007	0	23,007	(Sch 4)
083		Speech Pathology - Total	8280	\$ 23,007	\$ 0	\$ 23,007	
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	154,173	0	154,173	(Sch 4)
085		Pharmacy - Total	8300	\$ 154,173	\$ 0	\$ 154,173	
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	21,612	0	21,612	(Sch 4)
090		Laboratory - Total	8400	\$ 21,612	\$ 0	\$ 21,612	
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	9,506	1,410	10,916	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,506	\$ 1,410	\$ 10,916	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

EISENHOWER NURSING AND CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1619979754

## OSHPD Facility Number:

206190263

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		\$ 507,023	\$ 1,410	\$ 508,433	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,279,072	\$ 0	\$ 1,279,072	(Sch 2)
105	.20-.39	Fringe Benefits	6110	287,316	0	287,316	(Sch 2)
105	.49	Agency Staff	6110	94,433	0	94,433	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	62,952	(1,410)	61,542	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,723,773	\$ (1,410)	\$ 1,722,363	
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:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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)
		<b>Other Nonreimbursable</b>				
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	1,410	0	1,410 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,410	\$ 0	\$ 1,410
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	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,725,183	\$ (1,410)	\$ 1,723,773
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,211	\$ 0	\$ 45,211 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,020	0	13,020 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,025	0	3,025 (Sch 4)
155		Social Services - Total	6600	\$ 61,256	\$ 0	\$ 61,256

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EISENHOWER NURSING AND CONVALESCENT HOSPITAL

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1619979754

OSHPD Facility Number:  
206190263

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	\$ 33,120	\$ 0	\$ 33,120	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,856	0	6,856	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,709	0	2,709	(Sch 4)
160		Activities - Total	6700	\$ 42,685	\$ 0	\$ 42,685	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 183,433	\$ 0	\$ 183,433	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,345	0	40,345	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	82,366	19,828	102,194	(Sch 6)
165		Administration - Total	6900	\$ 306,144	\$ 19,828	\$ 325,972	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 56,467	\$ 0	\$ 56,467	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,826	0	11,826	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,648	0	12,648	(Sch 4)
166		Medical Records - Total	6900	\$ 80,941	\$ 0	\$ 80,941	
167		CDPH Licensing Fees	6900	\$ 21,097	\$ 0	\$ 21,097	(Sch 6)
168		Professional Liability Insurance	6900	\$ 60,912	\$ (15,982)	\$ 44,930	(Sch 6)
169		Quality Assurance Fees	6900	\$ 278,973	\$ 0	\$ 278,973	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,834	\$ 0	\$ 22,834	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,933	0	5,933	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 28,767	\$ 0	\$ 28,767	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 880,775	\$ 3,846	\$ 884,621	
200		<b>Total</b>		\$ 4,007,883	\$ (2,464)	\$ 4,005,419	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 72,007	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619979754		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 costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$72,007	\$72,007

Provider Name							Fiscal Period	Provider NPI		Adjustments	
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619979754		9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$62,952	(\$1,410)	\$61,542	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	9,506	1,410	10,916	
							To reclassify provider's beauty and barber adjustment to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$60,912	(\$8,272)	\$52,640 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	82,366	8,272	90,638 *	
							To reclassify insurance expense related to officers and directors to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501 W&I Code 14126.023 (a)(5)(B)(i)				
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$52,640	(\$6,460)	\$46,180 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 90,638	6,460	97,098 *	
							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 W&I Code 14126.023 (a)(5)(B)(i)				
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$46,180	(\$1,250)	\$44,930	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 97,098	1,250	98,348 *	
							To reclassify data integrity audit expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619979754		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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$146,940	(\$453)	\$146,487
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	55,059	(1,271)	53,788
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	112,632	(4,586)	108,046
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 98,348	6,310	104,658 *
							To reclassify provider's abatement of cash discounts on purchases to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8. 2304 and 2328			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1619979754		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					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the provider's abatement of refunds and rebates revenue against the Administration cost center. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 804 and 2328 CMS Pub. 15-2, Section 3613	*	\$104,658	(\$2,464)	\$102,194

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619979754		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				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
8	10.7	005	2,3	7	005		Plant Operations and Maintenance (Square Feet)	262	(262)	0
	10.7	010	3	7	010		Housekeeping	62	(62)	0
	10.7	175	2	7	N/A		Total Statistics - Square Feet	9,961	(262)	9,699
	10.7	175	3	7	N/A		Total Statistics - Square Feet	9,961	(324)	9,637
							To adjust square footage statistics in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
EISENHOWER NURSING AND CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619979754		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
9	4.1	5	2	1	15	Medi-Cal Days	15,614	(2,212)	13,402	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 06, 2012 Report Date: December 07, 2012 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										