

**REPORT  
ON THE  
RATE SETTING AUDIT**

**REUTLINGER COMMUNITY FOR JEWISH LIVING  
DANVILLE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1306838438**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Matthew Moy  
Auditor: Mandy Wu**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2013

Michelle Lewis, Accountant  
Foresight Management Services, LLC  
56343 Via Serbelloni  
Macomb, MI 48042

REUTLINGER COMMUNITY FOR JEWISH LIVING  
NATIONAL PROVIDER IDENTIFIER (NPI) 1306838438  
FISCAL PERIOD ENDED JUNE 30, 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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility No.:  
206074085

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	\$ 2,896,356	\$ 135.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 690,634	\$ 32.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 619,022	\$ 29.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 254,337	\$ 11.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,573	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 5,631	\$ 0.26
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 21,368	\$ 1.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 100,484	\$ 4.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 559,282	\$ 26.24
11	Cost of Routine Service/Audited Total Costs	\$ 5,819,232	\$ 5,164,688	\$ 242.30
12	Total Patient Days (Adj 10)	21,309	21,315	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 273.09	\$ 242.30	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 11)	10,333	10,022	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

**Provider NPI:**  
1306838438

**OSHPD Facility No.:**  
206074085

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

**Provider NPI:**  
1306838438

**OSHPD Facility No.:**  
206074085

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 311,182	\$ 311,182		
160	Activities	489,755		\$ 489,755	
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	2,485,031	159,809	251,516	2,896,356 *
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	2,386,878	151,373	238,239	2,776,490
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,672,846</b>	<b>\$ 311,182</b>	<b>\$ 489,755</b>	<b>\$ 5,672,846</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 100,442	\$ 100,442										
010	Housekeeping	617,627	-	\$ 617,627									
060	Laundry and Linen	157,506	2,967	18,247	\$ 178,721								
065	Dietary	1,153,652	11,305	69,513	0	\$ 1,234,470							
155	Social Services	N/A	2,367	14,554	0	0	\$ 16,921						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,014	12,382	0	0	0	0		\$ 14,396	\$ 14,396		
166	Medical Records	47,548	0	0	0	0	0	0		47,548		\$ 47,548	
170	Inservice Education - Nursing	74,292	0	0	0	0	0	0	\$ 74,292				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	58	193	\$ 251
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		413	2,537	0	0	0	0	0	2,950	315	1,042	4,307
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		96	591	0	0	0	0	0	687	138	455	1,280
083	Speech Pathology		127	782	0	0	0	0	0	909	57	188	1,154
085	Pharmacy		0	0	0	0	0	0	0	0	73	243	316
090	Laboratory		0	0	0	0	0	0	0	0	12	40	52
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	4	13	17
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		14,781	90,889	64,969	448,758	8,690	0	38,153	666,239	5,669	18,725	690,634
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		66,373	408,131	113,752	785,713	8,231	0	36,139	1,418,338	8,068	26,649	1,453,055
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,151,067</b>	<b>\$ 100,442</b>	<b>\$ 617,627</b>	<b>\$ 178,721</b>	<b>\$ 1,234,470</b>	<b>\$ 16,921</b>	<b>\$ -</b>	<b>\$ 74,292</b>	<b>\$ 2,089,123</b>	<b>\$ 14,396</b>	<b>\$ 47,548</b>	<b>\$ 2,151,067</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 610,981	\$ 610,981										
010	Housekeeping	31,139	0	\$ 31,139									
060	Laundry and Linen	17,917	18,051	920	\$ 36,888								
065	Dietary	886,719	68,765	3,505	0	\$ 958,989							
155	Social Services	1,321	14,398	734	0	0	\$ 16,453						
160	Activities	55,937	0	0	0	0	0	\$ 55,937					
165	Administration	N/A	12,249	624	0	0	0	0		\$ 12,873	\$ 12,873		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	3,049	0	0	0	0	0	0	\$ 3,049				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	45,753	0	0	0	0	0	0	0	45,753	52	0	\$ 45,805 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	236,248	2,510	128	0	0	0	0	0	238,886	282	0	239,168 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	105,467	585	30	0	0	0	0	0	106,081	123	0	106,205 ***
083	Speech Pathology	41,184	774	39	0	0	0	0	0	41,997	51	0	42,048 ***
085	Pharmacy	57,525	0	0	0	0	0	0	0	57,525	66	0	57,591 ***
090	Laboratory	9,460	0	0	0	0	0	0	0	9,460	11	0	9,471 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	3,100	0	0	0	0	0	0	0	3,100	4	0	3,104 ***
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	118,694	89,911	4,582	13,410	348,614	8,449	28,727	1,566	613,953	5,070	0	619,022 *
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	79,405	403,739	20,577	23,478	610,375	8,003	27,210	1,483	1,174,271	7,215	0	1,181,486
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,303,899</b>	<b>\$ 610,981</b>	<b>\$ 31,139</b>	<b>\$ 36,888</b>	<b>\$ 958,989</b>	<b>\$ 16,453</b>	<b>\$ 55,937</b>	<b>\$ 3,049</b>	<b>\$ 2,291,026</b>	<b>\$ 12,873</b>	<b>\$ -</b>	<b>\$ 2,303,899</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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)	\$ 1,162,370	94%							
	Property Tax (line 40)	80,312	6%	\$ 1,242,682						
005	Plant Operations and Maintenance			5,223	\$ 5,223					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			36,560	154	0	\$ 36,714			
065	Dietary			139,275	588	0	0	\$ 139,863		
155	Social Services			29,161	123	0	0	0	\$ 29,284	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			24,808	105	0	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			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,084	21	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,184	5	0	0	0	0	0
083	Speech Pathology			1,567	7	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			182,102	769	0	13,346	50,843	15,039	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			817,719	3,451	0	23,368	89,020	14,245	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>\$ 1,242,682</b>	<b>100%</b>	<b>\$ 1,242,682</b>	<b>\$ 5,223</b>	<b>\$ -</b>	<b>\$ 36,714</b>	<b>\$ 139,863</b>	<b>\$ 29,284</b>	<b>\$ -</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,162,370	94%							
	Property Tax (line 40)	80,312	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,913	\$ 24,913				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	101	0	\$ 101	\$ 95	\$ 7 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	5,105	546	0	5,651	5,286	365 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	1,189	239	0	1,427	1,335	92 ***
083	Speech Pathology			0	1,573	98	0	1,672	1,564	108 ***
085	Pharmacy			0	0	127	0	127	119	8 ***
090	Laboratory			0	0	21	0	21	20	1 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	7	0	7	6	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			0	262,099	9,811	0	271,911	254,337	17,573 *
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	947,802	13,963	0	961,765	899,608	62,157
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,242,682	100%	\$ -	\$ 1,217,769	\$ 24,913	\$ -	\$ 1,242,682	\$ 1,162,370	\$ 80,312

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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. 81% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 15% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 81,037												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,339,111												
	Total Costs Allocable as Administration	1,420,148	81%											
167	CDPH Licensing Fees	14,299	1%											
168	Professional Liability Insurance	54,259	3%											
169	Quality Assurance Fees	255,152	15%											
174	Caregiver Training	0	0%											
	Total	1,743,858	100%						\$ 1,743,858					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 45,753	\$ -	\$ 45,753	7,079	\$ 5,765	\$ 58	\$ 220	\$ 1,036	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,950	238,886	5,105	246,941	38,208	31,115	313	1,189	5,590	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	687	106,081	1,189	107,957	16,704	13,603	137	520	2,444	0
083	Speech Pathology			0	909	41,997	1,573	44,480	6,882	5,605	56	214	1,007	0
085	Pharmacy			0	0	57,525	0	57,525	8,900	7,248	73	277	1,302	0
090	Laboratory			0	0	9,460	0	9,460	1,464	1,192	12	46	214	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,100	0	3,100	480	391	4	15	70	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			2,896,356	666,239	613,953	262,099	4,438,647	686,765	559,282	5,631	21,368	100,484	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			2,776,490	1,418,338	1,174,271	947,802	6,316,902	977,376	795,947	8,014	30,410	143,005	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,743,858		\$ 5,672,846	\$ 2,089,123	\$ 2,291,026	\$ 1,217,769	\$ 11,270,764	\$ 1,743,858					
	Total Administrative Costs							\$ 1,743,858		\$ 1,420,148	\$ 14,299	\$ 54,259	\$ 255,152	\$ -
	Unit Cost Multiplier							0.15472403						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 61,944	\$ 12,873	\$ 24,913	\$ 99,730							
	<b>TOTAL FACILITY COSTS</b>							\$ 13,114,352						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	Soc Svcs (DIRECT EXP) 155 (Adj 6)	Activities (DIRECT EXP) 160 (Adj 6)	Inserv. Ed (DIRECT EXP) 170 (Adj 6)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	300									
010	Housekeeping										
060	Laundry and Linen	2,100	2,100	2,100							
065	Dietary	8,000	8,000	8,000							
155	Social Services	1,675	1,675	1,675							
160	Activities										
165	Administration	1,425	1,425	1,425							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									45,753	45,753
077	Specialized Support Surfaces									0	0
080	Physical Therapy	292	292	292						246,941	246,941
081	Respiratory Therapy									0	0
082	Occupational Therapy	68	68	68						107,957	107,957
083	Speech Pathology	90	90	90						44,480	44,480
085	Pharmacy									57,525	57,525
090	Laboratory									9,460	9,460
095	Home Health Services									0	0
100	Other Ancillary Services									3,100	3,100
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,460	10,460	10,460	211,770	63,531	2,603,725	2,603,725	2,603,725	4,438,647	4,438,647
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	46,970	46,970	46,970	370,780	111,234	2,466,283	2,466,283	2,466,283	6,316,902	6,316,902
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>71,380</b>	<b>71,080</b>	<b>71,080</b>	<b>582,550</b>	<b>174,765</b>	<b>5,070,008</b>	<b>5,070,008</b>	<b>5,070,008</b>	<b>11,270,764</b>	<b>11,270,764</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 311,182 0.061377023	\$ 489,755 0.096598467			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 100,442 1.41308385	\$ 617,627 8.68918120	\$ 178,721 0.30679042	\$ 1,234,470 7.06360038	\$ 16,921 0.00333753	\$ - 0.00000000	\$ 74,292 0.01465323	\$ 14,396 0.00127726	\$ 47,548 0.00421870
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 610,981 8.59568092	\$ 31,139 0.43808385	\$ 36,888 0.06332144	\$ 958,989 5.48730649	\$ 16,453 0.00324508	\$ 55,937 0.01103292	\$ 3,049 0.00060138	\$ 12,873 0.00114217	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,242,682 17.40938638	\$ 5,223 0.07347800	\$ - 0.00000000	\$ 36,714 0.06302294	\$ 139,863 0.80029133	\$ 29,284 0.00577589	\$ - 0.00000000	\$ - 0.00000000	\$ 24,913 0.00221042	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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	\$ 23,137	\$ 46,973	\$ 70,110	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,009	20,323	30,332	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	201,624	409,357	610,981	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 234,770	\$ 476,653	\$ 711,423	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 97,281	\$ 197,511	\$ 294,792	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,526	88,372	131,898	(Sch 3)
010	.79	Agency Staff	6300	59,477	131,460	190,937	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,809	17,330	31,139	(Sch 4)
010		Housekeeping - Total	6300	\$ 214,093	\$ 434,673	\$ 648,766	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 198,186	\$ 402,379	\$ 600,565	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	32,387	65,756	98,143	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	6,607	13,413	20,020	(Sch 5)
035		Leases and Rentals	7200	24,212	49,158	73,370	(Sch 5)
040		Property Taxes	7300	26,503	53,809	80,312	(Sch 5)
045		Property Insurance	7400	26,742	54,295	81,037	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	122,189	248,083	370,272	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 885,689	\$ 1,798,219	\$ 2,683,908	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,634	\$ 68,684	\$ 107,318	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,068	32,120	50,188	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	6,450	11,467	17,917	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,152	\$ 112,271	\$ 175,423	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 290,001	\$ 515,558	\$ 805,559	(Sch 3)
065	.20-.39	Fringe Benefits	6500	125,313	222,780	348,093	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	319,219	567,500	886,719	(Sch 4)
065		Dietary - Total	6500	\$ 734,533	\$ 1,305,838	\$ 2,040,371	
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	(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	45,753	0	45,753	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,753	\$ 0	\$ 45,753	
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:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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	236,248	0	236,248	(Sch 4)
080		Physical Therapy - Total	8200	\$ 236,248	\$ 0	\$ 236,248	
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	105,467	0	105,467	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 105,467	\$ 0	\$ 105,467	
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	41,184	0	41,184	(Sch 4)
083		Speech Pathology - Total	8280	\$ 41,184	\$ 0	\$ 41,184	
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	57,525	0	57,525	(Sch 4)
085		Pharmacy - Total	8300	\$ 57,525	\$ 0	\$ 57,525	
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	9,460	0	9,460	(Sch 4)
090		Laboratory - Total	8400	\$ 9,460	\$ 0	\$ 9,460	
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	3,100	0	3,100	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,100	\$ 0	\$ 3,100	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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		\$ 498,737	\$ 0	\$ 498,737	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,712,749	\$ 0	\$ 1,712,749	(Sch 2)
105	.20-.39	Fringe Benefits	6110	761,742	0	761,742	(Sch 2)
105	.49	Agency Staff	6110	74,071	(63,531)	10,540	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	55,163	63,531	118,694	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,603,725	\$ 0	\$ 2,603,725	
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)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 1,658,728	\$ 1,658,728	(Sch 2)
139	.20-.39	Fringe Benefits	9100		728,150	728,150	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		79,405	79,405	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 2,466,283	\$ 2,466,283	
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		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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		<b>Subtotal 105 - 145</b>		\$ 2,603,725	\$ 2,466,283	\$ 5,070,008	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 130,232	\$ 88,596	\$ 218,828	(Sch 2)
155	.20-.39	Fringe Benefits	6600	54,963	37,391	92,354	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	787	534	1,321	(Sch 4)
155		Social Services - Total	6600	\$ 185,982	\$ 126,521	\$ 312,503	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
REUTLINGER COMMUNITY FOR JEWISH LIVING

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

Provider NPI:  
1306838438

OSHPD Facility Number:  
206074085

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	\$ 202,605	\$ 137,831	\$ 340,436	(Sch 2)
160	.20-.39	Fringe Benefits	6700	88,865	60,454	149,319	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	33,290	22,647	55,937	(Sch 4)
160		Activities - Total	6700	\$ 324,760	\$ 220,932	\$ 545,692	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 253,745	\$ 195,091	\$ 448,836	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,859	91,416	211,275	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	379,702	299,298	679,000	(Sch 6)
165		Administration - Total	6900	\$ 753,306	\$ 585,805	\$ 1,339,111	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,029	\$ 0	\$ 33,029	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,519	0	14,519	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 47,548	\$ 0	\$ 47,548	
167		CDPH Licensing Fees	6900	\$ 14,299	\$ 0	\$ 14,299	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,259	\$ 0	\$ 54,259	(Sch 6)
169		Quality Assurance Fees	6900	\$ 255,152	\$ 0	\$ 255,152	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 30,464	\$ 20,724	\$ 51,188	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,750	9,354	23,104	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,814	1,235	3,049	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 46,028	\$ 31,313	\$ 77,341	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,681,334	\$ 964,571	\$ 2,645,905	
200		<b>Total</b>		\$ 6,467,170	\$ 6,647,182	\$ 13,114,352	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 929,038	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011			1306838438		11
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	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$929,038	\$929,038		

Provider Name							Fiscal Period		Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011		1306838438		11
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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$74,071	(\$63,531)	\$10,540	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	55,163	63,531	118,694	
							To reconcile the reported expenses to agree with the provider's general ledger.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011	1306838438		11
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>ADJUSTMENTS TO REPORTED COSTS</b>										
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$23,137	\$46,973	\$70,110
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	10,009	20,323	30,332
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	201,624	444,345	645,969 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	97,281	197,511	294,792
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	43,526	88,372	131,898
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	59,477	131,460	190,937
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,809	17,330	31,139
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	198,186	402,379	600,565
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	32,387	65,756	98,143
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	6,607	13,413	20,020
	10.5	035	4	8A-1	035	4	Leases and Rentals	24,212	49,158	73,370
	10.5	040	4	8A-1	040	4	Property Taxes	26,503	53,809	80,312
	10.5	045	4	8A-1	045	4	Property Insurance	26,742	54,295	81,037
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	122,189	248,374	370,563 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	38,634	68,684	107,318
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	18,068	32,120	50,188
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	6,450	11,467	17,917
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	290,001	515,558	805,559
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	125,313	222,780	348,093
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	319,219	589,056	908,275 *
	10.5	070	4	8A-1	070	4	Provision for Bad Debts	0	4,020	4,020 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	130,232	88,596	218,828
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	54,963	37,391	92,354
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	787	534	1,321
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	202,605	137,831	340,436
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	88,865	60,454	149,319
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	33,290	22,647	55,937
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	253,745	195,091	448,836
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	119,859	91,416	211,275
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	379,702	333,865	713,567 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	30,464	20,724	51,188

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011	1306838438		11
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>ADJUSTMENTS TO REPORTED COSTS</u></b>										
-Continued from previous page-										
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	\$13,750	\$9,354	\$23,104
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor To reverse the provider's apportionments of residential care for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2307	1,814	1,235	3,049
4	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	\$0	\$1,658,728	\$1,658,728
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	728,150	728,150
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor To reported direct residential care costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2307 CCR, Title 22, Section 51511.2	0	79,405	79,405
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$645,969	(\$34,988)	\$610,981
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	* 370,563	(291)	370,272
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 908,275	(21,556)	886,719
	10.5	070	4	8A-1	070	4	Provision for Bad Debts	* 4,020	(4,020)	0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To incorporate the portion of the adjustments related to the residential care facility. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	* 713,567	(34,567)	679,000

Provider Name							Fiscal Period		Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011		1306838438		11
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>ADJUSTMENTS TO REPORTED STATISTICS</b>											
6	10.7	139	6,7,8	7	139	N/A	Residential Care (Direct Expenses)	0	2,466,283	2,466,283	
	10.7	175	6,7,8	7	N/A	N/A	Total Statistics - Direct Expenses	2,603,725	2,466,283	5,070,008	
To include social services, activities, and inservice education statistics for the residential care facility for proper allocation of overhead costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											
7	10.7	139	1,2,3	7	139	N/A	Residential Care (Square Feet)	0	46,970	46,970	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet- Capital	24,410	46,970	71,380	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet- Plant Operations and Maintenance	24,110	46,970	71,080	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet- Housekeeping	24,110	46,970	71,080	
To include square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											
8	10.7	139	4	7	139	N/A	Residential Care (Pounds of Laundry)	0	370,780	370,780	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	211,770	370,780	582,550	
To include laundry and linen statistics for the residential care cost center for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											
9	10.7	139	5	7	139	N/A	Residential Care (Number of Patient Meals)	0	111,234	111,234	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	63,531	111,234	174,765	
To include dietary statistics for the residential care cost center for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											

Provider Name							Fiscal Period		Provider NPI		Adjustments
REUTLINGER COMMUNITY FOR JEWISH LIVING							JULY 1, 2010 THROUGH JUNE 30, 2011		1306838438		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
10	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	21,309	6	21,315	
11	4.1	5	2	1	15	N/A	Medi-Cal Patient Days 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 October 31, 2012 Report Date: November 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CCR, Title 22, Section 51541	10,333	(311)	10,022	