

**REPORT
ON THE
RATE SETTING AUDIT
EISENBERG VILLAGE
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215930995
FISCAL PERIOD ENDED
AUGUST 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Yanique French**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2014

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

EISENBERG VILLAGE
NATIONAL PROVIDER IDENTIFIER (NPI) 1215930995
FISCAL PERIOD ENDED AUGUST 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$10,880, which resulted from Medi-Cal overpayments

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

Elaine Kamiel
Page 2

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

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

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

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility No.:
206190424

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 7,690,849	\$ 127.07
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,048,924	\$ 33.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,703,949	\$ 28.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 361,865	\$ 5.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,958	\$ 0.45
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 41,160	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 106,915	\$ 1.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,470,090	\$ 40.81
11	Cost of Routine Service/Audited Total Costs	\$ 14,083,734	\$ 14,450,710	\$ 238.76
12	Total Patient Days (Adj)	60,523	60,523	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.70	\$ 238.76	
14	Overpayments (Adj 5)	\$ 0	\$ (10,880)	
15	Medi-Cal Days (Adj 3)	49,816	46,134	
16	Medi-Cal Managed Care Days (Adj 4)		200	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility No.:
206190424

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility No.:
206190424

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 246,087	\$ 246,087		
160	Activities	405,957		\$ 405,957	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	7,038,805	246,087	405,957	7,690,849 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 7,690,849	\$ 246,087	\$ 405,957	\$ 7,690,849

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EISENBERG VILLAGE

NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 226,618	\$ 226,618										
010	Housekeeping	413,916	1,254	\$ 415,170									
060	Laundry and Linen	378,267	5,216	9,608	\$ 393,091								
065	Dietary	929,096	31,623	58,257	0	\$ 1,018,976							
155	Social Services	N/A	13,724	25,283	0	0	\$ 39,007						
160	Activities	N/A	2,531	4,663	0	0	0	\$ 7,195					
165	Administration	N/A	64,562	118,938	0	0	0	0		\$ 183,500	\$ 183,500		
166	Medical Records	201,834	383	706	0	0	0	0		202,923		\$ 202,923	
170	Inservice Education - Nursing	62,406	1,368	2,521	0	0	0	0	\$ 66,295				
ANCILLARY SERVICES													
075	Patient Supplies		2,237	4,121	0	0	0	0	0	6,359	763	844	\$ 7,966
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,844	8,924	0	0	0	0	0	13,768	12,646	13,985	40,399
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		810	1,492	0	0	0	0	0	2,303	2,198	2,431	6,931
083	Speech Pathology		514	948	0	0	0	0	0	1,462	1,103	1,220	3,784
085	Pharmacy		0	0	0	0	0	0	0	0	1,565	1,730	3,295
090	Laboratory		0	0	0	0	0	0	0	0	564	624	1,188
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		782	1,440	0	0	0	0	0	2,221	898	994	4,113
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		66,504	122,514	393,091	1,018,976	39,007	7,195	66,295	1,713,581	159,244	176,099	2,048,924
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		624	1,149	0	0	0	0	0	1,772	121	134	2,027
145	Other Nonreimbursable		29,641	54,606	0	0	0	0	0	84,247	4,397	4,863	93,508
	TOTAL	\$ 2,212,137	\$ 226,618	\$ 415,170	\$ 393,091	\$ 1,018,976	\$ 39,007	\$ 7,195	\$ 66,295	\$ 1,825,713	\$ 183,500	\$ 202,923	\$ 2,212,137

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EISENBERG VILLAGE

NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 605,738	\$ 605,738										
010	Housekeeping	95,041	3,352	\$ 98,393									
060	Laundry and Linen	71,762	13,941	2,277	\$ 87,980								
065	Dietary	621,493	84,527	13,806	0	\$ 719,826							
155	Social Services	1,370	36,683	5,992	0	0	\$ 44,045						
160	Activities	44,375	6,766	1,105	0	0	0	\$ 52,246					
165	Administration	N/A	172,572	28,188	0	0	0	0		\$ 200,759	\$ 200,759		
166	Medical Records	17,120	1,024	167	0	0	0	0		18,312		\$ 18,312	
170	Inservice Education - Nursing	1,678	3,657	597	0	0	0	0	\$ 5,932				
ANCILLARY SERVICES													
075	Patient Supplies	35,393	5,980	977	0	0	0	0	0	42,350	835	76	\$ 43,261
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	848,669	12,948	2,115	0	0	0	0	0	863,732	13,836	1,262	878,830
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	147,757	2,166	354	0	0	0	0	0	150,276	2,405	219	152,900
083	Speech Pathology	73,265	1,375	225	0	0	0	0	0	74,864	1,207	110	76,181
085	Pharmacy	109,891	0	0	0	0	0	0	0	109,891	1,712	156	111,759
090	Laboratory	39,619	0	0	0	0	0	0	0	39,619	617	56	40,292
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	56,733	2,089	341	0	0	0	0	0	59,163	983	90	60,236
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	397,009	177,761	29,035	87,980	719,826	44,045	52,246	5,932	1,513,836	174,222	15,891	1,703,949
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,426	1,667	272	0	0	0	0	0	5,365	132	12	5,510
145	Other Nonreimbursable	67,416	79,230	12,941	0	0	0	0	0	159,587	4,811	439	164,837
	TOTAL	\$ 3,237,755	\$ 605,738	\$ 98,393	\$ 87,980	\$ 719,826	\$ 44,045	\$ 52,246	\$ 5,932	\$ 3,018,684	\$ 200,759	\$ 18,312	\$ 3,237,755

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 459,894	93%							
	Property Tax (line 40)	34,261	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 141,566	\$ 141,566				
166	Medical Records				840		\$ 840			
170	Inservice Education - Nursing			\$ 3,000						
ANCILLARY SERVICES										
075	Patient Supplies			0	4,905	589	3	\$ 5,498	\$ 5,117	\$ 381
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,622	9,756	58	20,436	19,019	1,417
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,776	1,696	10	3,482	3,241	241
083	Speech Pathology			0	1,128	851	5	1,984	1,846	138
085	Pharmacy			0	0	1,207	7	1,214	1,130	84
090	Laboratory			0	0	435	3	438	407	30
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,714	693	4	2,411	2,244	167
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			3,000	265,242	122,853	729	388,824	361,865	26,958 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,367	93	1	1,461	1,360	101
145	Other Nonreimbursable			0	64,995	3,393	20	68,407	63,665	4,743
	TOTAL	\$ 494,155	100%	\$ 3,000	\$ 351,749	\$ 141,566	\$ 840	\$ 494,155	\$ 459,894	\$ 34,261

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EISENBERG VILLAGE

NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

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. 94% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,909												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,830,429												
	Total Costs Allocable as Administration	2,846,338	94%											
167	CDPH Licensing Fees	47,429	2%											
168	Professional Liability Insurance	123,200	4%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	3,016,967	100%						\$ 3,016,967					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 6,359	\$ 42,350	\$ 4,905	\$ 53,614	12,551	\$ 11,842	\$ 197	\$ 513	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	13,768	863,732	10,622	888,122	207,918	196,159	3,269	8,490	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,303	150,276	1,776	154,355	36,136	34,092	568	1,476	0	0
083	Speech Pathology			0	1,462	74,864	1,128	77,454	18,133	17,107	285	740	0	0
085	Pharmacy			0	0	109,891	0	109,891	25,727	24,272	404	1,051	0	0
090	Laboratory			0	0	39,619	0	39,619	9,275	8,751	146	379	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	2,221	59,163	1,714	63,099	14,772	13,937	232	603	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			7,690,849	1,713,581	1,513,836	265,242	11,183,507	2,618,164	2,470,090	41,160	106,915	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,772	5,365	1,367	8,505	1,991	1,878	31	81	0	0
145	Other Nonreimbursable			0	84,247	159,587	64,995	308,829	72,300	68,211	1,137	2,952	0	0
	SUBTOTAL	\$ 3,016,967		\$ 7,690,849	\$ 1,825,713	\$ 3,018,684	\$ 351,749	\$ 12,886,995	\$ 3,016,967					
	Total Administrative Costs							\$ 3,016,967		\$ 2,846,338	\$ 47,429	\$ 123,200	\$ 0	\$ 0
	Unit Cost Multiplier							0.23410942						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 386,424	\$ 219,071	\$ 142,406	\$ 747,901						
	TOTAL FACILITY COSTS							\$ 16,651,863						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EISENBERG VILLAGE

NPI:
1215930995

OSHPD Facility Number:
206190424

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	7,445									
010	Housekeeping	746	746								
060	Laundry and Linen	3,103	3,103	3,103							
065	Dietary	18,814	18,814	18,814	0						
155	Social Services	8,165	8,165	8,165	0	0					
160	Activities	1,506	1,506	1,506	0	0					
165	Administration	38,411	38,411	38,411	0	0					
166	Medical Records	228	228	228	0	0					
170	Inservice Education - Nursing	814	814	814	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	1,331	1,331	1,331	0	0	0	0	0	53,614	53,614
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	2,882	2,882	2,882	0	0	0	0	0	888,122	888,122
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	482	482	482	0	0	0	0	0	154,355	154,355
083	Speech Pathology	306	306	306	0	0	0	0	0	77,454	77,454
085	Pharmacy	0	0	0	0	0	0	0	0	109,891	109,891
090	Laboratory	0	0	0	0	0	0	0	0	39,619	39,619
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	465	465	465	0	0	0	0	0	63,099	63,099
101	Subacute Care Ancillary Services	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
ROUTINE SERVICES											
105	Skilled Nursing Care	39,566	39,566	39,566	752,090	175,239	7,435,814	7,435,814	7,435,814	11,183,507	11,183,507
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	371	371	371	0	0	0	0	0	8,505	8,505
145	Other Nonreimbursable	17,635	17,635	17,635	0	0	0	0	0	308,829	308,829
	TOTAL STATISTICS	142,270	134,825	134,079	752,090	175,239	7,435,814	7,435,814	7,435,814	12,886,995	12,886,995
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 246,087 0.03309483	\$ 405,957 0.05459483			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 226,618 1.68083071	\$ 415,170 3.09645731	\$ 393,091 0.52266474	\$ 1,018,976 5.81477808	\$ 39,007 0.00524577	\$ 7,195 0.00096756	\$ 66,295 0.00891560	\$ 183,500 0.01423919	\$ 202,923 0.01574636
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 605,738 4.49277211	\$ 98,393 0.73384056	\$ 87,980 0.11698092	\$ 719,826 4.10768431	\$ 44,045 0.00592340	\$ 52,246 0.00702630	\$ 5,932 0.00079782	\$ 200,759 0.01557845	\$ 18,312 0.00142094
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 494,155 3.47336051	\$ 25,859 0.19179803	\$ 2,734 0.02039252	\$ 11,436 0.01520598	\$ 69,340 0.39568793	\$ 30,093 0.00404697	\$ 5,550 0.00074645	\$ 3,000 0.00040346	\$ 141,566 0.01098516	\$ 840 0.00006521

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 119,112	\$ 0	\$ 119,112	(Sch 3)
005	.20-.39	Fringe Benefits	6200	49,300	0	49,300	(Sch 3)
005	.79	Agency Staff	6200	58,206	0	58,206	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	605,738	0	605,738	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 832,356	\$ 0	\$ 832,356	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 283,296	\$ 0	\$ 283,296	(Sch 3)
010	.20-.39	Fringe Benefits	6300	130,620	0	130,620	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	95,041	0	95,041	(Sch 4)
010		Housekeeping - Total	6300	\$ 508,957	\$ 0	\$ 508,957	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 390,119	\$ 0	\$ 390,119	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	68,008	0	68,008	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,767	0	1,767	(Sch 5)
040		Property Taxes	7300	34,261	0	34,261	(Sch 5)
045		Property Insurance	7400	15,909	0	15,909	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,851,377	\$ 0	\$ 1,851,377	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 259,282	\$ 0	\$ 259,282	(Sch 3)
060	.20-.39	Fringe Benefits	6400	118,985	0	118,985	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	71,762	0	71,762	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 450,029	\$ 0	\$ 450,029	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 652,644	\$ 0	\$ 652,644	(Sch 3)
065	.20-.39	Fringe Benefits	6500	276,452	0	276,452	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	621,493	0	621,493	(Sch 4)
065		Dietary - Total	6500	\$ 1,550,589	\$ 0	\$ 1,550,589	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,393	0	35,393	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,393	\$ 0	\$ 35,393	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	848,669	0	848,669	(Sch 4)
080		Physical Therapy - Total	8200	\$ 848,669	\$ 0	\$ 848,669	
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	147,757	0	147,757	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 147,757	\$ 0	\$ 147,757	
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	73,265	0	73,265	(Sch 4)
083		Speech Pathology - Total	8280	\$ 73,265	\$ 0	\$ 73,265	
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	109,891	0	109,891	(Sch 4)
085		Pharmacy - Total	8300	\$ 109,891	\$ 0	\$ 109,891	
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	39,619	0	39,619	(Sch 4)
090		Laboratory - Total	8400	\$ 39,619	\$ 0	\$ 39,619	
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	56,733	0	56,733	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 56,733	\$ 0	\$ 56,733	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,311,327	\$ 0	\$ 1,311,327	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,980,623	\$ 0	\$ 4,980,623	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,058,182	0	2,058,182	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	397,009	0	397,009	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,435,814	\$ 0	\$ 7,435,814	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1215930995

OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,426	0	3,426	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,426	\$ 0	\$ 3,426	
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	67,416	0	67,416	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 67,416	\$ 0	\$ 67,416	
146		Subtotal 105 - 145		\$ 7,506,656	\$ 0	\$ 7,506,656	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 165,271	\$ 0	\$ 165,271	(Sch 2)
155	.20-.39	Fringe Benefits	6600	80,816	0	80,816	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,370	0	1,370	(Sch 4)
155		Social Services - Total	6600	\$ 247,457	\$ 0	\$ 247,457	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EISENBERG VILLAGE

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
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OSHPD Facility Number:
206190424

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 287,832	\$ 0	\$ 287,832	(Sch 2)
160	.20-.39	Fringe Benefits	6700	118,125	0	118,125	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	44,375	0	44,375	(Sch 4)
160		Activities - Total	6700	\$ 450,332	\$ 0	\$ 450,332	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 484,697	\$ 0	\$ 484,697	(Sch 6)
165	.20-.39	Fringe Benefits	6900	206,688	0	206,688	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,139,044	0	2,139,044	(Sch 6)
165		Administration - Total	6900	\$ 2,830,429	\$ 0	\$ 2,830,429	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 141,496	\$ 0	\$ 141,496	(Sch 3)
166	.20-.39	Fringe Benefits	6900	60,338	0	60,338	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,120	0	17,120	(Sch 4)
166		Medical Records - Total	6900	\$ 218,954	\$ 0	\$ 218,954	
167		CDPH Licensing Fees	6900	\$ 47,429	\$ 0	\$ 47,429	(Sch 6)
168		Professional Liability Insurance	6900	\$ 123,200	\$ 0	\$ 123,200	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 42,730	\$ 0	\$ 42,730	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,676	0	19,676	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,678	0	1,678	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 64,084	\$ 0	\$ 64,084	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,981,885	\$ 0	\$ 3,981,885	
200		Total		\$ 16,651,863	\$ 0	\$ 16,651,863	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 1,457,787
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
EISENBERG VILLAGE							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012			1215930995		5
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 purposes. 42 CFR 413.20 and 413.24 / CMS. Pub. 15-1, Sections 2300 and 2304			\$0	\$1,457,787	\$1,457,787

Provider Name							Fiscal Period	NPI	Adjustments		
EISENBERG VILLAGE							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1215930995	5		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
2	10.7	005	2, 3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	7,445	(7,445)	0	
	10.7	010	3	7	010	N/A	Housekeeping	746	(746)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	142,270	(7,445)	134,825	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	142,270	(8,191)	134,079	
							To adjust 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 and 2306				

Provider Name							Fiscal Period	NPI		Adjustments
EISENBERG VILLAGE							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1215930995		5
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				
ADJUSTMENT TO REPORTED PATIENT DAYS										
3	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2011 through August 31, 2012 Payment Period: September 1, 2011 through June 30, 2013 Report Date: July 18, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 413.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511	49,816	(3,682)	46,134	
4	Not Reported			1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	200	200	

Provider Name							Fiscal Period	NPI		Adjustments
EISENBERG VILLAGE							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1215930995		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
5	N/A			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$10,880	\$10,880