

**REPORT  
ON THE  
RATE SETTING AUDIT**

**JOYCE EISENBERG KEEFER MEDICAL CENTER  
RESEDA, CALIFORNIA  
NPI NUMBER: 1487681631**

**FISCAL PERIOD  
OCTOBER 2, 2007 THROUGH AUGUST 31, 2008**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Gertrude Lake  
Auditor: Diane Wu**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

April 30, 2010

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

PROVIDER: JOYCE EISENBERG KEEFER MEDICAL CENTER  
NPI NO.: 1487681631  
FISCAL PERIOD: OCTOBER 2, 2007 THROUGH AUGUST 31, 2008

We have examined the provider's 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$54,018, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

The audited 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  
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Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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

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

Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

**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 95814-5005  
(916) 440-7700

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

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

**Original Signed By**

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**JOYCE EISENBERG KEEFER MEDICAL CENTER**

**Fiscal Period Ended:**  
**AUGUST 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. 1487681631</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No. 1487681631</b>	Reported		\$ 420.39
	Net Change		\$ (2.22)
	Audited Cost Per Day		\$ 418.17
	Audited Amount Due Provider (State)	\$ (54,018)	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (54,018)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**JOYCE EISENBERG KEEFER MEDICAL CENTER**

**Fiscal Period Ended:**  
**AUGUST 31, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
<b>16. Total Other Settlement</b>	<b>Due Provider (State) - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due</b>	<b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (54,018)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No.  
1487681631

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 0
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	\$ 0
4.	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 0	\$ 0
6. Interim Payments (Adj )	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 0	\$ 0
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No.  
1487681631

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ _____	0 \$ _____	0
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj )	\$ _____	0 \$ _____	0
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3. Inpatient Ancillary Service Charges (Adj )	\$ _____	0 \$ _____	0
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4. Total Charges - Medi-Cal Inpatient Services	\$ _____	0 \$ _____	0
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ _____	0 \$ _____	0
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ _____	0 \$ _____	0
	(To Schedule 1)		

\* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No.  
1487681631

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 0	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 0	\$ 0
8. SUBTOTAL	\$ 0	\$ 0
	(To Schedule 2)	
9. Coinsurance (Adj )	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 0
	(To Schedule 1)	



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTERFiscal Period Ended:  
AUGUST 31, 2008Provider No.  
1487681631

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 9)	222	106
2. Inpatient Days (include private, exclude swing-bed)	222	106
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	222	106
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj )	0	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 1,240,117	\$ 1,217,382
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,240,117	\$ 1,217,382

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 162,600	\$ 162,600
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 162,600	\$ 162,600
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 7.626796	\$ 7.486975
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 732.43	\$ 1,533.96
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 1,240,117	\$ 1,217,382

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 5,586.11	\$ 11,484.74
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 0

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

**Provider Name:**  
JOYCE EISENBERG KEEFER MEDICAL CENTER

**Fiscal Period Ended:**  
AUGUST 31, 2008

**Provider No.**  
1487681631

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj )	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No.  
1487681631

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No:  
1487681631

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	29,450	20,476	1.438265	0	0
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	34,146	57,549	0.593346	0	0
44.01	Pathological Laboratory	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	0	0	0.000000	0	0
50.00	Physical Therapy	491,634	540,925	0.908876	0	0
51.00	Occupational Therapy	57,499	236,366	0.243262	0	0
52.00	Speech Pathology	41,916	167,905	0.249641	0	0
53.00	Electrocardiology	0	0	0.000000	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	54,952	2,725	20.165915	0	0
56.00	Drugs Charged to Patients	1,911,098	783,123	2.440355	0	0
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 2,620,695	\$ 1,809,069		\$ 0	\$ 0

(To Schedule 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No:  
1487681631

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
37.00	Operating Room	\$ 0	\$	\$ 0
38.00	Recovery Room	0		0
39.00	Delivery Room and Labor Room	0		0
40.00	Anesthesiology	0		0
41.00	Radiology - Diagnostic	0		0
41.01		0		0
41.02		0		0
42.00	Radiology - Therapeutic	0		0
43.00	Radioisotope	0		0
44.00	Laboratory	0		0
44.01	Pathological Laboratory	0		0
46.00	Whole Blood	0		0
47.00	Blood Storing and Processing	0		0
48.00	Intravenous Therapy	0		0
49.00	Respiratory Therapy	0		0
50.00	Physical Therapy	0		0
51.00	Occupational Therapy	0		0
52.00	Speech Pathology	0		0
53.00	Electrocardiology	0		0
54.00	Electroencephalography	0		0
55.00	Medical Supplies Charged to Patients	0		0
56.00	Drugs Charged to Patients	0		0
57.00	Renal Dialysis	0		0
58.00	ASC (Non-Distinct Part)	0		0
59.00		0		0
59.01		0		0
59.02		0		0
59.03		0		0
60.00	Clinic	0		0
60.01	Other Clinic Services	0		0
61.00	Emergency	0		0
62.00	Observation Beds	0		0
71.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
86.00		0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

(To Schedule 5)

COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No:  
1487681631

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

**COMPUTATION OF  
DISTINCT PART NURSING FACILITY PER DIEM**

**Provider Name:**  
**JOYCE EISENBERG KEEFER MEDICAL CENTER**

**Fiscal Period Ended:**  
**AUGUST 31, 2008**

**Provider No:**  
**1487681631**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 852,007	\$ 844,936	\$ (7,071)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 16,462,621	\$ 16,829,426	\$ 366,805
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 17,314,628	\$ 17,674,362	\$ 359,734
4. Total Distinct Part Patient Days (Adj 10)	41,187	42,266	1,079
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 420.39	\$ 418.17	\$ (2.22)
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adjs 12, 13)	\$ 0	\$ (9,199)	\$ (9,199)
7. Medi-Cal Credit Balances (Adj 14)	\$ 0	\$ (44,819)	\$ (44,819)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (54,018)	\$ (54,018)
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	239	239	0
10. Total Licensed Capacity (All levels) (Adj )	249	249	0
11. Total Medi-Cal DP Patient Days (Adj 11)	26,331	26,748	417
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 4,848,228	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 4,848,228	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 4,119,110	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 2,916,007	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 7,035,117	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

Provider No:  
1487681631

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,790,162	\$ 5,102,353	\$ 312,191
1.00	Old Cap Rel Costs - Buildings and Fixtures	0	0	0
2.00	Old Cap Rel Costs - Movable Equipment	0	0	0
3.00	New Cap Rel Costs - Buildings and Fixtures	1,724,792	1,724,792	0
4.00	New Cap Rel Costs - Movable Equipment	101,869	101,869	0
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	154,791	154,792	1
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	2,171,320	2,193,766	22,446
7.00	Maintenance and Repairs	332,748	329,987	(2,761)
8.00	Operation of Plant	474,578	470,639	(3,939)
9.00	Laundry and Linen Service	375,260	373,195	(2,065)
10.00	Housekeeping	389,511	386,279	(3,232)
11.00	Dietary	3,133,461	3,112,329	(21,132)
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	788,909	782,361	(6,548)
15.00	Central Services & Supply	0	83,962	83,962
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	346,540	343,665	(2,875)
18.00	Social Service	1,678,680	1,669,437	(9,243)
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service - Salary & Fringes	0	0	0
23.00	Intern & Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 16,462,621	\$ 16,829,426	\$ 366,805

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34 plus line 35.



SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:
AUGUST 31, 2008

Provider No:
1487681631

Table with columns: ANCIllARY COST CENTERS, TOTAL ANCIllARY COST \*, TOTAL ANCIllARY CHARGES, RATIO COST TO CHARGES, TOTAL DP ANCIllARY CHARGES \*\*, TOTAL ANCIllARY COST\*\*\*. Rows include Respiratory Therapy, Med Supplies Charged to Patients, Drugs Charged to Patients, and a TOTAL row at the bottom.

(To DPNF Sch 1)

\* From Schedule 8, Column 27.
\*\* Total Distinct Part Ancillary Charges included in the rate.
\*\*\* Total Distinct Part Ancillary Costs included in the rate.

**ADJUSTMENTS TO TOTAL  
DISTINCT PART ANCILLARY CHARGES**

**Provider Name:**  
JOYCE EISENBERG KEEFER MEDICAL CENTER

**Fiscal Period Ended:**  
AUGUST 31, 2008

**Provider No:**  
1487681631

<b>ANCILLARY CHARGES</b>		<b>REPORTED</b>	<b>ADJUSTMENTS (Adj)</b>	<b>AUDITED</b>
49.00	Respiratory Therapy	\$ 0	\$	\$ 0
55.00	Med Supplies Charged to Patients	0		0
56.00	Drugs Charged to Patients	346,235		346,235
				0
				0
				0
				0
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				0
				0
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				0
<b>TOTAL DP ANCILLARY CHARGES</b>		<b>\$ 346,235</b>	<b>\$ 0</b>	<b>\$ 346,235</b>

(To DPNF Sch 3)

**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**JOYCE EISENBERG KEEFER MEDICAL CENTER**

**Fiscal Period Ended:**  
**AUGUST 31, 2008**

**Provider No:**  
**1487681631**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Cap Rel Costs - Buildings and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Buildings and Fixtures	1,724,792	N/A
4.00	New Cap Rel Costs - Movable Equipment	101,869	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	0	154,792
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	902,759	65,791
7.00	Maintenance and Repairs	33,911	6,945
8.00	Operation of Plant	45,796	3,337
9.00	Laundry and Linen Service	91,301	2,785
10.00	Housekeeping	59,089	161,514
11.00	Dietary	996,888	1,436,501
12.00	Cafeteria	0	0
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	212,116	320,504
15.00	Central Services & Supply	36,084	23,617
16.00	Pharmacy	0	0
17.00	Medical Records and Library	44,529	150,517
18.00	Social Service	599,092	589,704
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service - Salary & Fringes	0	0
23.00	Intern & Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 4,848,228</b>	<b>\$ 2,916,007</b>

\* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
 AUGUST 31, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAP REINNEW CAP REL BLDG & FIXTURES	MOVABLE EQUIPMENT	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
<b>GENERAL SERVICE COST CENTER</b>													
1.00	Old Cap Rel Costs - Buildings and Fix	0											
2.00	Old Cap Rel Costs - Movable Equipmt	0											
3.00	New Cap Rel Costs - Buildings and Fi	5,154,008	0	0	0	0	0	0	0	0	0	0	0
4.00	New Cap Rel Costs - Movable Equippr	304,405	0	0	0	0	0	0	0	0	0	0	0
4.01		0											
4.02		0											
4.03		0											
4.04		0											
4.05		0											
4.06		0											
4.07		0											
4.08		0											
5.00	Employee Benefits	286,781											
6.01	Non-Patient Telephones	0											
6.02	Data Processing	0											
6.03	Purchasing/Receiving	0											
6.04	Patient Admitting	0											
6.05	Patient Business Office	0											
6.06		0											
6.07		0											
6.08		0											
7.00	Administrative and General	2,897,822			1,916,886	113,215							
7.00	Maintenance and Repairs	468,723			3,190	188							
8.00	Operation of Plant	673,774			0	0							
9.00	Laundry and Linen Service	212,175			52,003	3,071							
10.00	Housekeeping	475,029			36,983	2,184							
11.00	Dietary	1,307,063			649,551	38,364							
12.00	Cafeteria	0			0	0							
13.00	Maintenance of Personnel	0			0	0							
14.00	Nursing Administration	416,759			137,068	8,095							
15.00	Central Services & Supply	24,608			28,942	1,709							
16.00	Pharmacy	512,103			34,823	2,057							
17.00	Medical Records and Library	277,720			11,929	705							
18.00	Social Service	611,668			408,146	24,106							
19.00		0			0	0							
19.02		0			0	0							
19.03		0			0	0							
20.00		0			0	0							
21.00	Nursing School	0			0	0							
22.00	Intern & Res Service - Salary & Fringe	0			0	0							
23.00	Intern & Res - Other Program	0			0	0							
24.00	Paramedical Ed Program	0			0	0							
<b>INPATIENT ROUTINE COST CENTERS</b>													
25.00	Adults and Pediatrics (Gen Routine)	694,371			95,266	5,627							
26.00	Intensive Care Unit	0			0	0							
27.00	Coronary Care Unit	0			0	0							
28.00	Neonatal Intensive Care Unit	0			0	0							
29.00	Surgical Intensive Care	0			0	0							
30.00	Subprovider I	0			0	0							
31.00	Subprovider II	0			0	0							
32.00		0			0	0							
33.00	Nursery	0			0	0							
34.00	Distinct Part Nursing Facility	5,102,353			1,724,792	101,869							
35.00	Skilled Nursing Facility	0			0	0							
36.00	Adult Subacute Care Unit	0			0	0							
36.01	Subacute Care Unit II	0			0	0							
36.02	Transitional Care Unit	0			0	0							





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CEN'

Fiscal Period Ended:  
AUGUST 31, 2008

	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	22,067	6,834
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	24,894	7,709
44.01 Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	364,308	112,822
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	32,604	10,097
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	28,567	8,847
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	34,985	10,834
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	871,518	269,898
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	38,312	11,865
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Barber and Beauty	0	1,788	0	0	0	0	0	0	0	0	85,968	26,623
100.10 Guest Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.20	0	0	0	0	0	0	0	0	0	0	0	0
100.30	0	0	0	0	0	0	0	0	0	0	0	0
100.40	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	286,781	0	0	0	0	0	0	0	0	20,863,155	4,933,282





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CEN'

Fiscal Period Ended:  
AUGUST 31, 2008

	MAINTENANCE AND REPAIRS 7.00	OPERATION OF PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEPING 10.00	DIETARY 11.00	CAFETERIA 12.00	MAINTENANCE OF PERSONNEL 13.00	NURSING ADMINISTRATION 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	549	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	1,543	0
44.01 Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	14,504	0
51.00 Occupational Therapy	2,352	3,355	0	2,753	0	0	0	0	0	0	6,338	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	4,502	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,060	0	73	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	748,683	20,998	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	4,005	5,712	0	4,688	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Barber and Beauty	4,056	5,785	0	4,748	0	0	0	0	0	0	0	0
100.10 Guest Meals	0	0	0	0	3,889	0	0	0	0	0	0	0
100.20	0	0	0	0	0	0	0	0	0	0	0	0
100.30	0	0	0	0	0	0	0	0	0	0	0	0
100.40	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,18,715</b>	<b>882,433</b>	<b>374,152</b>	<b>704,332</b>	<b>3,124,211</b>	<b>0</b>	<b>0</b>	<b>845,800</b>	<b>93,373</b>	<b>748,683</b>	<b>396,532</b>	<b>1,673,718</b>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CEN'

Fiscal Period Ended:  
 AUGUST 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
<b>GENERAL SERVICE COST CENTER</b>											
1.00 Old Cap Rel Costs - Buildings and Fix											
2.00 Old Cap Rel Costs - Movable Equipmt											
3.00 New Cap Rel Costs - Buildings and Fi											
4.00 New Cap Rel Costs - Movable Equippr											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
6.00 Administrative and General											
7.00 Maintenance and Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services & Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00	0	0	0	0	0	0	0	0	0	0	0
19.02	0	0	0	0	0	0	0	0	0	0	0
19.03	0	0	0	0	0	0	0	0	0	0	0
20.00	0	0	0	0	0	0	0	0	0	0	0
21.00 Nursing School	0	0	0	0	0	0	0	0	0	0	0
22.00 Intern & Res Service - Salary & Fringe	0	0	0	0	0	0	0	0	0	0	0
23.00 Intern & Res - Other Program	0	0	0	0	0	0	0	0	0	0	0
24.00 Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0
<b>INPATIENT ROUTINE COST CENTE</b>											
25.00 Adults and Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	0	0	0
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
27.00 Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0
30.00 Subprovider I	0	0	0	0	0	0	0	0	0	0	0
31.00 Subprovider II	0	0	0	0	0	0	0	0	0	0	0
32.00	0	0	0	0	0	0	0	0	0	0	0
33.00 Nursery	0	0	0	0	0	0	0	0	0	0	0
34.00 Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
35.00 Skilled Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0
									1,217,382		1,217,382
									16,829,426		16,829,426

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CENTE

Fiscal Period Ended:  
 AUGUST 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	29,450	0	29,450
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	34,146	0	34,146
44.01 Pathological Laboratory	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	491,634	0	491,634
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	57,499	0	57,499
52.00 Speech Pathology	0	0	0	0	0	0	0	0	41,916	0	41,916
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	54,952	0	54,952
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,911,098	0	1,911,098
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	64,583	0	64,583
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Barber and Beauty	0	0	0	0	0	0	0	0	127,180	0	127,180
100.10 Guest Meals	0	0	0	0	0	0	0	0	3,889	0	3,889
100.20	0	0	0	0	0	0	0	0	0	0	0
100.30	0	0	0	0	0	0	0	0	0	0	0
100.40	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,863,155</b>	<b>0</b>	<b>20,863,155</b>







STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:

JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

	EMP BENE (GROSS SALARIES) (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT) (Adj)	
<b>ANCILLARY COST CENTERS</b>												
37.00												
38.00												
39.00												
40.00												
41.00												
41.01												
41.02												
42.00												
43.00												
44.00												
44.01												
46.00												
47.00												
48.00												
49.00												
50.00												
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.10												
100.20												
100.30												
100.40												
TOTAL	7,631,414	0	0	0	0	0	0	0	0	15,929,873	97,324	
COST TO BE ALLOCATED	286,781	0	0	0	0	0	0	0	0	4,833,282	618,715	
UNIT COST MULTIPLIER - SCH 8	0.037579	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.309687	6.357268	





STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.2

Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
 AUGUST 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj 5)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj 6)	CAFETERIA (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj 7)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (TIME SPENT) (Adj)	SOC SERV (PATIENT DAYS) (Adj 8)	STAT (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope Laboratory											
44.00	Pathological Laboratory											
44.01												
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy											
50.00	Physical Therapy											
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency											
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen											
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Barber and Beauty											
100.10	Guest Meals											
100.20												
100.30												
100.40												
97,324	TOTAL	475,772	94,646	115,689	0	0	320,596	347,185	871,518	14,788,545	41,443	0
882,433	COST TO BE ALLOCATED	374,152	704,332	3,124,211	0	0	845,800	93,373	748,683	396,532	1,673,718	0
9,066,965	UNIT COST MULTIPLIER - SCH 8	0.786409	7.441750	27.005258	0.000000	0.000000	2.638210	0.268944	0.859057	0.026813	40.386031	0.000000

Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
 AUGUST 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00
Old Cap Rel Costs - Buildings and Fixtures	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
2.00							
Old Cap Rel Costs - Movable Equipment							
3.00							
New Cap Rel Costs - Buildings and Fixtures							
4.00							
New Cap Rel Costs - Movable Equipment							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
Employee Benefits							
6.01							
Non-Patient Telephones							
6.02							
Data Processing							
6.03							
Purchasing/Receiving							
6.04							
Patient Admitting							
6.05							
Patient Business Office							
6.06							
6.07							
6.08							
6.00							
Administrative and General							
7.00							
Maintenance and Repairs							
8.00							
Operation of Plant							
9.00							
Laundry and Linen Service							
10.00							
Housekeeping							
11.00							
Dietary							
12.00							
Cafeteria							
13.00							
Maintenance of Personnel							
14.00							
Nursing Administration							
15.00							
Central Services & Supply							
16.00							
Pharmacy							
17.00							
Medical Records and Library							
18.00							
Social Service							
19.00							
19.02							
19.03							
20.00							
Nursing School							
21.00							
Intern & Res Service - Salary & Fringes							
22.00							
Intern & Res - Other Program							
23.00							
Paramedical Ed Program							
24.00							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00							
Adults and Pediatrics (Gen Routine)							
26.00							
Intensive Care Unit							
27.00							
Coronary Care Unit							
28.00							
Neonatal Intensive Care Unit							
29.00							
Surgical Intensive Care							
30.00							
Subprovider I							
31.00							
Subprovider II							
32.00							
Nursery							
33.00							
Distinct Part Nursing Facility							
34.00							
Skilled Nursing Facility							
35.00							
Adult Subacute Care Unit							
36.00							
Subacute Care Unit II							
36.01							
Transitional Care Unit							
36.02							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment	0	0	0
3.00	New Cap Rel Costs - Buildings and Fixtures	5,154,008	0	5,154,008
4.00	New Cap Rel Costs - Movable Equipment	304,405	0	304,405
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	286,781	0	286,781
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	3,072,445	(174,623)	2,897,822
7.00	Maintenance and Repairs	468,723	0	468,723
8.00	Operation of Plant	673,774	0	673,774
9.00	Laundry and Linen Service	212,175	0	212,175
10.00	Housekeeping	475,029	0	475,029
11.00	Dietary	1,307,063	0	1,307,063
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	416,759	0	416,759
15.00	Central Services & Supply	24,608	0	24,608
16.00	Pharmacy	512,103	0	512,103
17.00	Medical Records and Library	277,720	0	277,720
18.00	Social Service	611,668	0	611,668
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service - Salary & Fringes	0	0	0
23.00	Intern & Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	693,063	1,308	694,371
26.00	Intensive Care Unit	0	0	0
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	0	0	0
34.00	Distinct Part Nursing Facility	4,790,162	312,191	5,102,353
35.00	Skilled Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:  
AUGUST 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 0	\$ 0	\$ 0
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	22,067	0	22,067
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	24,894	0	24,894
44.01	Pathological Laboratory	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	0	0	0
50.00	Physical Therapy	364,308	0	364,308
51.00	Occupational Therapy	19,583	0	19,583
52.00	Speech Pathology	28,567	0	28,567
53.00	Electrocardiology	0	0	0
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	348,484	(313,499)	34,985
56.00	Drugs Charged to Patients	871,518	0	871,518
57.00	Renal Dialysis	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	0	0	0
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	<b>SUBTOTAL</b>	\$ 20,959,907	\$ (174,623)	\$ 20,785,284
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	16,142	0	16,142
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01		0	0	0
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Barber and Beauty	61,729	0	61,729
100.10	Guest Meals	0	0	0
100.20		0	0	0
100.30		0	0	0
100.40		0	0	0
100.99	<b>SUBTOTAL</b>	\$ 77,871	\$ 0	\$ 77,871
101	<b>TOTAL</b>	\$ 21,037,778	\$ (174,623)	\$ 20,863,155

(To Schedule 8)



Provider Name:  
 JOYCE EISENBERG KEEFER MEDICAL CENTER

Page 1  
 Fiscal Period Ended:  
 AUGUST 31, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>																			
37.00 Operating Room	0																		
38.00 Recovery Room	0																		
39.00 Delivery Room and Labor Room	0																		
40.00 Anesthesiology	0																		
41.00 Radiology - Diagnostic	0																		
41.01	0																		
41.02	0																		
42.00 Radiology - Therapeutic	0																		
43.00 Radioisotope	0																		
44.00 Laboratory	0																		
44.01 Pathological Laboratory	0																		
46.00 Whole Blood	0																		
47.00 Blood Storing and Processing	0																		
48.00 Intravenous Therapy	0																		
49.00 Respiratory Therapy	0																		
50.00 Physical Therapy	0																		
51.00 Occupational Therapy	0																		
52.00 Speech Pathology	0																		
53.00 Electrocardiology	0																		
54.00 Electroencephalography	0																		
55.00 Medical Supplies Charged to Patients	(313,499)	(313,499)																	
56.00 Drugs Charged to Patients	0																		
57.00 Renal Dialysis	0																		
58.00 ASC (Non-Distinct Part)	0																		
59.00	0																		
59.01	0																		
59.02	0																		
59.03	0																		
60.00 Clinic	0																		
60.01 Other Clinic Services	0																		
61.00 Emergency	0																		
62.00 Observation Beds	0																		
71.00	0																		
82.00	0																		
83.00	0																		
84.00	0																		
85.00	0																		
86.00	0																		
<b>NONREIMBURSABLE COST CENTERS</b>																			
96.00 Gift, Flower, Coffee Shop and Canteen	0																		
97.00 Research	0																		
98.00 Physicians' Private Office	0																		
99.00 Nonpaid Workers	0																		
99.01	0																		
99.02	0																		
99.03	0																		
99.04	0																		
99.05	0																		
100.00 Barber and Beauty	0																		
100.10 Guest Meals	0																		
100.20	0																		
100.30	0																		
100.40	0																		
101.00 TOTAL	(\$174,623)	0	(187,712)	34,414	(21,325)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name:

JOYCE EISENBERG KEEFER MEDICAL CENTER

Fiscal Period Ended:

AUGUST 31, 2008

	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>GENERAL SERVICE COST CENTER</b>																				
1.00																				
2.00																				
3.00																				
4.00																				
4.01																				
4.02																				
4.03																				
4.04																				
4.05																				
4.06																				
4.07																				
4.08																				
5.00																				
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18.00																				
19.00																				
19.02																				
19.03																				
20.00																				
21.00																				
22.00																				
23.00																				
24.00																				
<b>INPATIENT ROUTINE COST CENTERS</b>																				
25.00																				
26.00																				
27.00																				
28.00																				
29.00																				
30.00																				
31.00																				
32.00																				
33.00																				
34.00																				
35.00																				
36.00																				
36.01																				
36.02																				

Old Cap Rel Costs - Buildings and Fixtures  
 Old Cap Rel Costs - Movable Equipment  
 New Cap Rel Costs - Buildings and Fixtures  
 New Cap Rel Costs - Movable Equipment  
 Employee Benefits  
 Non-Patient Telephones  
 Data Processing  
 Purchasing/Receiving  
 Patient Admitting  
 Patient Business Office  
 Administrative and General  
 Maintenance and Repairs  
 Operation of Plant  
 Laundry and Linen Service  
 Housekeeping  
 Dietary  
 Cafeteria  
 Maintenance of Personnel  
 Nursing Administration  
 Central Services & Supply  
 Pharmacy  
 Medical Records and Library  
 Social Service  
 Nursing School  
 Intern & Res Service - Salary & Fringes  
 Intern & Res - Other Program  
 Paramedical Ed Program  
 Adults and Pediatrics (Gen Routine)  
 Intensive Care Unit  
 Coronary Care Unit  
 Neonatal Intensive Care Unit  
 Surgical Intensive Care  
 Subprovider I  
 Subprovider II  
 Nursery  
 Distinct Part Nursing Facility  
 Skilled Nursing Facility  
 Adult Subacute Care Unit  
 Subacute Care Unit II  
 Transitional Care Unit





Provider Name		Fiscal Period		Provider Number		Adjustments		
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008		NPI 1487681631		14		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	10A	A		25.00	7	\$693,063	\$1,308	\$694,371
	10A	A		34.00	7	4,790,162	312,191	5,102,353
	10A	A		55.00	7	348,484	(313,499)	34,985
<p align="center"><b>RECLASSIFICATION OF REPORTED COSTS</b></p> <p>Adults and Pediatrics                      Distinct Part Nursing Facility                      Medical Supplies Charged to Patients                      To reclassify cost of supplies covered within the routine rate from the ancillary service cost center.                      42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53                      CMS Pub. 15-1, Sections 2202.6, 2203.1, 2300, 2304, and 2306                      CCR, Title 22, Section 51511</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008		NPI 1487681631		14		
Report References								
Adj. No.	Audit Report	Cost Report				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
2	10A	A	6.00	7	Administrative and General	\$3,072,445		
					To eliminate start-up costs that should have been amortized. 42 CFR 413.130 CMS Pub. 15-1, Sections 2132 and 2132.3		(\$187,712)	
3					To amortize start-up costs in conjunction with adjustment 2. 42 CFR 413.134 CMS Pub. 15-1, Sections 2132 and 2132.3		34,414	
4					To eliminate utilization review expense due to the fact that the State performs its own utilization review. CMS Pub. 15-1, Section 2126 CCR, Title 22, Sections 50009.1 and 51159		<del>(\$21,325)</del> <del>(\$174,623)</del>	\$2,897,822

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008		NPI 1487681631		14		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
5	9	B-1	25.00	9	Adults and Pediatrics (Pounds of Laundry)	2,551	(1,334)	1,217
9	9	B-1	34.00	9	Distinct Part Nursing Facility	473,221	1,334	474,555
To adjust laundry and linen service statistics to agree with the provider's census and laundry pounds records.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
6	9	B-1	25.00	11	Adults and Pediatrics (Meals Served)	642	(346)	296
9	9	B-1	34.00	11	Distinct Part Nursing Facility	119,045	(3,796)	115,249
9	9	B-1	100.10	11	Guest Meals	0	144	144
9	9	B-1	11.00	11	Total - Meals Served	119,687	(3,998)	115,689
To adjust dietary statistics to agree with the provider's census and meal count records.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
7	9	B-1	25.00	15	Adults and Pediatrics (Costed Requisitions)	0	1,308	1,308
9	9	B-1	34.00	15	Distinct Part Nursing Facility	0	312,191	312,191
9	9	B-1	55.00	15	Medical Supplies Charged to Patients	347,185	(313,499)	33,686
To adjust central services supply cost allocation statistics in conjunction with adjustment 1.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
8	9	B-1	25.00	18	Adults and Pediatrics (Patient Days)	222	(116)	106
9	9	B-1	34.00	18	Distinct Part Nursing Facility	41,187	150	41,337
9	9	B-1	18.00	18	Total - Patient Days	41,409	34	41,443
To adjust social service statistics to agree with the provider's census records.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008		NPI 1487681631		14		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>								
9	4	D-1	I	XIX	1.00	1	222	106
	4	D-1	I	XIX	4.00	1	222	106
Adults and Pediatrics (Inpatient Days) Adults and Pediatrics (Semi - Private Room Days) To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								
10	DPNF 1	D-1	I	XIX	1.00	5	41,187	42,266
Total Distinct Part Nursing Facility Days (Inpatient Days) To adjust total Distinct Part Nursing Facility patient days to agree with the provider's census records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments			
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008		NPI 1487681631		14			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
11	DPNF 1	D-1	I	XIX	9.00	1	26,331	417	26,748
<p>Medi-Cal Days - Distinct Part Nursing Facility</p> <p>To adjust Medi-Cal Settlement Data to agree with provider's census records and the following EDS Paid Claims Summary:</p> <p>Report Date: July 28, 2009</p> <p>Payment Period: July 1, 2007 to July 27, 2009</p> <p>Service Period: July 1, 2007 to August 31, 2008</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2304, 2404, and 2408</p> <p>CCR, Title 22, Section 51541</p>									
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b>									

Provider Name		Fiscal Period			Provider Number		Adjustments		
JOYCE EISENBERG KEEFER MEDICAL CENTER		OCTOBER 2, 2007 THROUGH AUGUST 31, 2008			NPI 1487681631		14		
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
12	DPNF 1	N/A				\$0			
			<p>Medi-Cal Overpayments</p> <p>To recover Medi-Cal overpayments for share of cost applied on items covered within the per diem rate.                      42 CFR 413.5 and 413.20                      CMS Pub. 5-1, Section 2409                      CCR, Title 22, Sections 51458.1, 51510 and 51511</p>						
13							8,220 <u>\$9,199</u>	\$9,199	
			<p>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</p>						
14	DPNF 1	N/A				\$0	\$44,819	\$44,819	
			<p>Medi-Cal Credit Balances</p> <p>To recover outstanding Medi-Cal credit balances.                      42 CFR 413.20 and 413.24                      CMS Pub. 15-1, Sections 2300 and 2304                      CCR, Title 22, Sections 50761 and 51458.1</p>						