

**REPORT
ON THE
COST REPORT REVIEW**

**HEBREW HOME FOR THE AGED
SAN FRANCISCO, CALIFORNIA
PROVIDER NUMBERS: HSP34089F AND ZZR05169F
NPI NUMBERS: 1588725352 AND 1275525115**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditors: Ken Cui**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

February 17, 2010

Kevin Potter
Director of Finance
Hebrew Home For The Aged
302 Silver Avenue
San Francisco, CA 94112

PROVIDER: HEBREW HOME FOR THE AGED
PROVIDER NOS. HSP34089F AND ZZR05169F
NPI NOS. 1588725352 AND 1275525115
FISCAL YEAR ENDED JUNE 30, 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 \$13,805, 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 Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Audited Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department.

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The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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:

John Melton, 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
P.O. 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.

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If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP34089F	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
3. Subprovider II (SCHEDULE 1-2) Provider No.			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
	5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. ZZR05169F		
Reported		\$ 324.50	
Net Change		\$ (5.17)	
Audited Cost Per Day		\$ 319.33	
Audited Amount Due Provider (State)	\$ (13,805)		
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (13,805)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (13,805)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP34089F

	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	N/A
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:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP34089F

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 0

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 0

3. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 0

4. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 0

5. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 0

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:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP34089F

	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)	\$ (See Schedule 1)	\$ 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:
HEBREW HOME FOR THE AGEDFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP34089F

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)	315	315
2. Inpatient Days (include private, exclude swing-bed)	315	315
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
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)	\$ 632,207	\$ 603,023
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)	\$ 632,207	\$ 603,023

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 322,210	\$ 322,210
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.962096	\$ 1.871522
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)	\$ 0.00	\$ 0.00
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)	\$ 632,207	\$ 603,023

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,007.01	\$ 1,914.36
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 COSTProvider Name:
HEBREW HOME FOR THE AGEDFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP34089F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
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
INTENSIVE CARE UNIT		
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
CORONARY CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
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
SURGICAL INTENSIVE CARE UNIT		
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
ADMINISTRATIVE DAYS		
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
ADMINISTRATIVE DAYS		
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 COSTProvider Name:
HEBREW HOME FOR THE AGEDFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP34089F

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:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSP34089F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
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	96,126	56,299	1.707411	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	32,332	48,931	0.660768	0	0
44.01	Pathological Lab	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	606,600	297,730	2.037418	0	0
51.00	Occupational Therapy	302,020	196,210	1.539271	0	0
52.00	Speech Pathology	94,907	91,188	1.040786	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	1,062	226,409	0.004690	0	0
56.00	Drugs Charged to Patients	2,587,884	2,043,584	1.266346	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	933,804	204,179	4.573459	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		\$ 4,654,735	\$ 3,164,530		\$ 0	\$ 0

(To Schedule 3)

* From Schedule 8, Column 27

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

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05169F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 88,622	\$ 88,622
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 49,721,242	\$ 48,881,033	\$ (840,209)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 49,721,242	\$ 48,969,655	\$ (751,587)
4. Total Distinct Part Patient Days (Adj 10)	153,226	153,349	123
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 324.50	\$ 319.33	\$ (5.17)
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adjs 14, 15)	\$ 0	\$ (10,331)	\$ (10,331)
7. Medi-Cal Credit Balances (Adj 13)	\$ 0	\$ (3,474)	\$ (3,474)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (13,805)	\$ (13,805)
		(To Summary of Findings)	
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	478	478	0
10. Total Licensed Capacity (All levels) (Adj)	491	491	0
11. Total Medi-Cal DP Patient Days (Adj 11)	133,687	133,059	(628)
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 122,906	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 4,084,730	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 4,207,636	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 18,573,197	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 10,082,730	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 28,655,927	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05169F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 24,288,181	\$ 24,288,181	\$ 0
1.00	Old Capital Related Costs - Building and Fixtures		0	0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	3,041,593	2,972,766	(68,827)
4.00	New Capital Related Costs - Movable Equipment	28,901	28,900	(1)
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	359,844	359,819	(25)
6.01	Nonpatient 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	3,357,912	2,962,321	(395,591)
7.00	Maintenance and Repairs	872,997	852,588	(20,409)
8.00	Operation of Plant	2,589,487	2,485,441	(104,046)
9.00	Laundry and Linen Service	1,642,546	1,620,438	(22,108)
10.00	Housekeeping	3,302,437	3,216,326	(86,111)
11.00	Dietary	5,333,126	5,253,638	(79,488)
12.00	Cafeteria	557,568	547,725	(9,843)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,370,661	2,345,028	(25,633)
15.00	Central Services and Supply	500,580	494,293	(6,287)
16.00	Pharmacy		0	0
17.00	Medical Records and Library	248,556	244,488	(4,068)
18.00	Social Service	1,226,853	1,209,082	(17,771)
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 and Res Service - Salary and Fringes		0	0
23.00	Intern and Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 49,721,242	\$ 48,881,033	\$ (840,209)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

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

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05169F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Capital Related Costs - Movable Equipment	0	N/A
3.00	New Capital Related Costs - Building and Fixtures	2,972,766	N/A
4.00	New Capital Related Costs - Movable Equipment	28,900	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	2,389	358,832
6.01	Nonpatient 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	141,050	1,383,443
7.00	Maintenance and Repairs	27,352	306,422
8.00	Operation of Plant	296,801	593,500
9.00	Laundry and Linen Service	71,256	496,586
10.00	Housekeeping	111,034	1,860,300
11.00	Dietary	268,521	2,146,320
12.00	Cafeteria	53,436	244,450
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	35,830	1,479,305
15.00	Central Services and Supply	3,287	283,857
16.00	Pharmacy	0	0
17.00	Medical Records and Library	20,215	128,578
18.00	Social Service	51,894	801,138
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 and Res Service - Salary and Fringes	0	0
23.00	Intern and Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 4,084,730	\$ 10,082,730

* These amounts include Skilled Nursing Facility expenses,
line 34.

(To DPNF SCH 1)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	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
ANCILLARY COST CENTERS													
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	1,103	0	0	0	0	0	0	0	0	82,694	8,860
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	28,996	3,107
44.01	Pathological Lab	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	5,593	0	0	0	0	0	0	0	0	469,730	50,326
51.00	Occupational Therapy	0	3,131	0	0	0	0	0	0	0	0	242,555	25,987
52.00	Speech Pathology	0	994	0	0	0	0	0	0	0	0	66,480	7,122
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	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,509,564	161,731
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	4,196	0	0	0	0	0	0	0	0	503,380	53,931
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
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	0	1,174	0	0	0	0	0	0	0	0	122,601	13,135
96.01	Garden Café	0	1,362	0	0	0	0	0	0	0	0	151,037	16,182
97.00	Research	0	4,099	0	0	0	0	0	0	0	0	459,814	49,263
99.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	3,189	342
99.01	Dental Clinics	0	0	0	0	0	0	0	0	0	0	115,432	12,367
100.00	Hairdresser and Barber	0	1,359	0	0	0	0	0	0	0	0	95,524	10,234
100.01	Strategic Visioning	0	0	0	0	0	0	0	0	0	0	3,264	350
100.02	Corporate Planning	0	3,474	0	0	0	0	0	0	0	0	225,916	24,204
100.03	Marketing and Public Relation	0	2,601	0	0	0	0	0	0	0	0	176,259	18,884
100.04	Volunteer Services	0	1,978	0	0	0	0	0	0	0	0	159,480	17,086
100.05	Dept. of Jewish Life	0	2,222	0	0	0	0	0	0	0	0	223,497	23,945
100.06	Foundation	0	11,272	0	0	0	0	0	0	0	0	3,685,804	394,889
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL												50,348,881	5,839,960

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
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	2,782	0	0	1,525	0	0	0	0	264	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	229	0
44.01 Pathological Lab	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	9,807	28,589	5,404	36,995	0	4,353	0	0	0	0	1,396	0
51.00 Occupational Therapy	3,986	11,618	0	15,035	0	1,920	0	0	0	0	920	0
52.00 Speech Pathology	2,609	7,605	0	9,841	0	823	0	0	0	0	428	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	0	0	1,062	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	907,004	9,584	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	46,649	135,989	1,392	175,979	0	5,536	0	9,991	0	0	958	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	927	2,702	0	3,497	0	1,577	0	0	0	0	0	0
96.01 Garden Caf�	652	1,901	4,665	2,460	0	3,154	0	0	0	0	0	0
97.00 Research	5,601	16,327	0	21,129	0	3,239	0	746	0	0	0	0
99.00 Physicians' Private Office	906	2,641	1,392	3,417	0	0	0	0	0	0	0	0
99.01 Dental Clinics	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Hairdresser and Barber	0	0	8,390	0	0	2,382	0	0	0	0	0	0
100.01 Strategic Visioning	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Corporate Planning	0	0	0	0	0	1,560	0	0	0	0	0	0
100.03 Marketing and Public Relation	0	0	0	0	0	2,399	0	0	0	0	0	0
100.04 Volunteer Services	0	0	0	0	0	2,194	0	0	0	0	0	0
100.05 Dept. of Jewish Life	0	0	0	0	0	1,080	0	0	0	0	0	0
100.06 Foundation	12,802	37,320	0	48,295	0	14,037	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,161,294	3,119,952	1,703,982	3,894,466	5,814,338	659,694	0	2,371,614	494,293	907,004	260,840	1,213,840

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 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	POST		TOTAL COST
									SUBTOTAL	STEP-DOWN ADJUSTMENT	
ANCILLARY COST CENTERS											
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	96,126	0	96,126
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	32,332	0	32,332
44.01 Pathological Lab	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	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	606,600	0	606,600
52.00 Speech Pathology	0	0	0	0	0	0	0	0	302,020	0	302,020
53.00 Electrocardiology	0	0	0	0	0	0	0	0	94,907	0	94,907
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	1,062	0	1,062
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,587,884	0	2,587,884
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	933,804	0	933,804
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
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	144,439	0	144,439
96.01 Garden Café	0	0	0	0	0	0	0	0	180,051	0	180,051
97.00 Research	0	0	0	0	0	0	0	0	556,119	0	556,119
99.00 Physicians' Private Office	0	0	0	0	0	0	0	0	11,886	0	11,886
99.01 Dental Clinics	0	0	0	0	0	0	0	0	127,799	0	127,799
100.00 Hairdresser and Barber	0	0	0	0	0	0	0	0	116,531	0	116,531
100.01 Strategic Visioning	0	0	0	0	0	0	0	0	3,614	0	3,614
100.02 Corporate Planning	0	0	0	0	0	0	0	0	251,680	0	251,680
100.03 Marketing and Public Relation	0	0	0	0	0	0	0	0	197,543	0	197,543
100.04 Volunteer Services	0	0	0	0	0	0	0	0	178,760	0	178,760
100.05 Dept. of Jewish Life	0	0	0	0	0	0	0	0	248,521	0	248,521
100.06 Foundation	0	0	0	0	0	0	0	0	4,193,146	0	4,193,146
0.00	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	60,348,881	0	60,348,881

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES) (Adj 9)	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 8)
ANCILLARY COST CENTERS											
37.00	Operating Room										
38.00	Recovery Room										
39.00	Delivery Room and Labor Room										
40.00	Anesthesiology										
41.00	Radiology - Diagnostic	56,941								82,694	
41.01											
41.02											
42.00	Radiology - Therapeutic										
43.00	Radioisotope										
44.00	Laboratory									28,996	
44.01	Pathological Lab										
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	288,677								469,730	3,248
52.00	Speech Pathology	161,623								242,555	1,320
53.00	Electrocardiography	51,327								66,480	864
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)									1,509,564	
59.00											
59.01											
59.02											
59.03											
60.00	Clinic										
60.01	Other Clinic Services	216,603								503,380	15,450
61.00	Emergency										
62.00	Observation Beds										
71.00											
82.00											
83.00											
84.00											
85.00											
86.00											
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen	60,617								122,601	307
96.01	Garden Café	70,301								151,037	216
97.00	Research	211,592								459,814	1,855
99.00	Physicians' Private Office									3,189	300
99.01	Dental Clinics									115,432	
100.00	Hairdresser and Barber	70,146								95,524	
100.01	Strategic Visioning									3,264	
100.02	Corporate Planning	179,343								225,916	
100.03	Marketing and Public Relation	134,279								176,259	
100.04	Volunteer Services	102,113								159,480	
100.05	Dept. of Jewish Life	114,675								223,497	
100.06	Foundation	581,827								3,685,804	4,240
0.00											
0.00											
TOTAL											
		32,023,058	0	0	0	0	0	0	0	54,508,921	384,619
	COST TO BE ALLOCATED	620,383	0	0	0	0	0	0	0	5,839,960	1,161,294
	UNIT COST MULTIPLIER - SCH 8	0.019373	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.107138	3.019337

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT) (Adj 8)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVNU)	SOC SERV (NUMBER OF CONTACTS)	STAT
ANCILLARY COST CENTERS												
37.00												
38.00												
39.00												
40.00												
41.00		3,019				89				56,299		
41.01												19.00
41.02												
42.00												
43.00												
44.00										48,931		
44.01												
46.00												
47.00												
48.00												
49.00												
50.00	3,248	5,864	3,248							297,730		
51.00	1,320		1,320							196,210		
52.00	864		864							91,188		
53.00												
54.00												
55.00												
56.00												
57.00										226,409		
58.00									1,509,564	2,043,584		
59.00												
59.01												
59.02												
59.03												
60.00	15,450	1,510	15,450		323		2,640			204,179		
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	307		307									
96.01	216	5,062	216									
97.00	1,855		1,855									
99.00	300	1,510	300				197					
99.01												
100.00		9,104										
100.01												
100.02												
100.03												
100.04												
100.05												
100.06	4,240		4,240									
0.00												
0.00												
TOTAL	354,464	1,848,923	341,913	511,292	38,491	0	626,660	519,792	1,509,564	55,617,032	21,942	0
COST TO BE ALLOCATED	3,119,952	1,703,982	3,894,466	5,814,338	659,694	0	2,371,614	494,293	907,004	260,840	1,213,840	0
UNIT COST MULTIPLIER - SCH 8	8,801886	0,921608	11,390224	11,371855	17,138915	0,000000	3,784531	0,950945	0,600839	0,004690	55,320373	0,000000

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 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)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
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							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
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							

TRIAL BALANCE OF EXPENSES

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	4,258,990	(96,375)	4,162,615
4.00	New Capital Related Costs - Movable Equipment	40,467	0	40,467
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	618,682	0	618,682
6.01	Nonpatient 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	6,081,795	(406,540)	5,675,255
7.00	Maintenance and Repairs	1,041,981	0	1,041,981
8.00	Operation of Plant	2,442,656	(38,344)	2,404,312
9.00	Laundry and Linen Service	1,466,920	0	1,466,920
10.00	Housekeeping	3,258,063	0	3,258,063
11.00	Dietary	4,556,908	0	4,556,908
12.00	Cafeteria	2,954	0	2,954
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,058,627	0	2,058,627
15.00	Central Services and Supply	435,903	0	435,903
16.00	Pharmacy	768,247	0	768,247
17.00	Medical Records and Library	185,311	0	185,311
18.00	Social Service	961,650	0	961,650
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 and Res Service - Salary and Fringes		0	0
23.00	Intern and Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	455,510	(17,847)	437,663
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Distinct Part Nursing Facility	24,288,181	0	24,288,181
35.00	Medicare Certified Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
HEBREW HOME FOR THE AGED

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
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	81,591	0	81,591
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	28,996	0	28,996
44.01	Pathological Lab		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	429,611	0	429,611
51.00	Occupational Therapy	225,392	0	225,392
52.00	Speech Pathology	56,301	0	56,301
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	1,491,717	17,847	1,509,564
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	446,929	(111,979)	334,950
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
	SUBTOTAL	\$ 55,683,382	\$ (653,238)	\$ 55,030,144
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	118,163	0	118,163
96.01	Garden Café	147,379	0	147,379
97.00	Research	435,996	0	435,996
99.00	Physicians' Private Office		0	0
99.01	Dental Clinics	3,453	111,979	115,432
100.00	Hairdresser and Barber	94,165	0	94,165
100.01	Strategic Visioning	3,264	0	3,264
100.02	Corporate Planning	222,442	0	222,442
100.03	Marketing and Public Relaton	173,658	0	173,658
100.04	Volunteer Services	157,502	0	157,502
100.05	Dept. of Jewish Life	221,275	0	221,275
100.06	Foundation	999,471	2,629,990	3,629,461
			0	0
			0	0
100.99	SUBTOTAL	\$ 2,576,768	\$ 2,741,969	\$ 5,318,737
101	TOTAL	\$ 58,260,150	\$ 2,088,731	\$ 60,348,881

(To Schedule 8)

Provider Name:
HEBREW HOME FOR THE AGED

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	TOTAL ADJ (Page 1)	1	2	3	4	5	6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS														
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 Lab	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	0													
56.00 Drugs Charged to Patients	17,847		17,847											
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	(111,979)	(111,979)												
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													
NONREIMBURSABLE COST CENTERS														
96.00 Gift, Flower, Coffee Shop and Canteen	0													
96.01 Garden Café	0													
97.00 Research	0													
99.00 Physicians' Private Office	0													
99.01 Dental Clinics	111,979	111,979												
100.00 Hairdresser and Barber	0													
100.01 Strategic Visioning	0													
100.02 Corporate Planning	0													
100.03 Marketing and Public Relation	0													
100.04 Volunteer Services	0													
100.05 Dept. of Jewish Life	0													
100.06 Foundation	2,629,990						2,629,990							
0.00	0													
0.00	0													
101.00 TOTAL	\$2,089,731	0	0	(38,344)	(96,375)	(406,540)	2,629,990	0	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments				
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted		
			Part	Title	Line				Col.	
RECLASSIFICATIONS OF REPORTED COSTS										
1	10A	A			60.00	7	Clinics	\$446,929	(\$111,979)	\$334,950
	10A	A			99.01	7	Dental Clinics	3,453	111,979	115,432
To reclassify dental related expenses to a nonreimbursable cost center. CMS Pub. 15-1, Section 2104.4										
2	10A	A			25.00	7	Adults and Pediatrics	\$455,510	(\$17,847)	\$437,663
	10A	A			56.00	7	Drugs Charged to Patients	1,491,717	17,847	1,509,564
To reverse provider's reclassification of drug cost that were related to the acute unit for proper cost determination. CMS Pub. 15-1, Sections 2304 and 2307 OSHDP Manual, Section 1103.2										

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
3	10A	A	8.00	7	Operation of Plant To eliminate patient television costs. CMS Pub. 15-1, Sections 2106.1 and 2304	\$2,442,656	(\$38,344)	\$2,404,312
4	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures To adjust depreciation to agree with the provider's detailed depreciation schedules. CMS Pub. 15-1, Sections 102, 104.17, 104.18, 2304, and 2404.2(e)	\$4,258,990	(\$96,375)	\$4,162,615
5	10A	A	6.00	7	Administrative and General To adjust the reported expenses to agree with the audited financial statements. CMS Pub. 15-1, Sections 2300 and 2304	\$6,081,795	(\$406,540)	\$5,675,255
6	10A	A	100.06	7	Foundation To include Contribution Expense in the Foundation Cost Center. CMS Pub. 15-1, Sections 2102.1, 2200.1, 2304, and 2328	\$999,471	\$2,629,990	\$3,629,461

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
7	9	B-1	6.00	3,4	Administrative and General (Square Footage)	14,858	(4,240)	10,618
	9	B-1	100.06	3,4	Foundation	0	4,240	4,240
8	9	B-1	100.06	7,8,10	Foundation (Square Footage)	0	4,240	4,240
	9	B-1	7.00	7	Total Statistics	380,379	4,240	384,619
	9	B-1	8.00	8	Total Statistics	350,224	4,240	354,464
	9	B-1	10.00	10	Total Statistics	337,673	4,240	341,913
To adjust square footage statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2304 and 2306								
9	9	B-1	14.00	5	Nursing Administration (Gross Salary)	1,111,831	231,641	1,343,472
	9	B-1	100.06	5	Foundation	813,468	(231,641)	581,827
To adjust gross salary statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments			
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				Col.
10	DPNF 1	D-1	1	Total Patient Days - DPNF			153,226	123	153,349
To adjust patient days to include bed hold or leave days. CMS Pub. 15-1, Sections 2205.4 and 2304 CCR, Title 22, Sections 51535(a) and 51535(b)									
ADJUSTMENT TO REPORTED PATIENT DAYS									

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA

11	DPNF 1	D-1	I	XIX	9.00	1	Total Medi-Cal Distinct Part Patient Days	133,687	(628)	133,059
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To adjust Medi-Cal Distinct Part - Nursing Facility days to agree with the following EDS Paid Claims Summary:

Report Date: December 8, 2009

Payment Period: July 1, 2007 through November 30, 2009

Service Period: July 1, 2007 through June 30, 2008

CMS Pub. 15-1, Sections 2304, 2404, and 2408

CCR, Title 22, Section 51541

12	DPNF 4	D-4				2	DPNF Ancillary Charges - Medical Supplies Charged to Patients	\$0	\$99,483	\$99,483
	DPNF 4	D-4				2	DPNF Ancillary Charges - Drugs Charged to Patients	0	69,608	69,608
	DPNF 4	D-4				2	DPNF Ancillary Charges - Total	0	169,091	169,091

To include charges for DPNF services to include only those charges included as part of the all-inclusive rate, for proper rate setting.

CMS Pub. 15-1, Sections 2304 and 2408

CCR, Title 22, Sections 51511 and 51123

Provider Name		Fiscal Period		Provider Number		Adjustments					
HEBREW HOME FOR THE AGED		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP34089F		15					
Report References											
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted			
			Part	Title	Line				Col.		
13	DPNF 1	N/A	Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$3,474	\$3,474	
14	DPNF 1	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the provider did not report the Medicare Part B payments for the ancillary services. CCR, Title 22, Sections 51321(g), 51458.1, 51511, and 59998					\$0	\$6,284	\$6,284 *	
15	DPNF 1	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					*	\$6,284	\$4,047	\$10,331

*Balance carried forward from prior/to subsequent adjustments