

**REPORT
ON THE
RATE SETTING AUDIT**

**BROOKSIDE SKILLED NURSING HOSPITAL
SAN MATEO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1952393076**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Long Nguyen**



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



EDMUND G. BROWN JR.
GOVERNOR

April 5, 2013

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

BROOKSIDE SKILLED NURSING HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1952393076
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

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

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

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

John Melton, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility No.:
206413502

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,290,448	\$ 126.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,146,384	\$ 33.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 623,952	\$ 18.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 150,593	\$ 4.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,576	\$ 0.99
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,645	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,495	\$ 1.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 410,920	\$ 12.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 796,111	\$ 23.45
11	Cost of Routine Service/Audited Total Costs	\$ 7,539,063	\$ 7,521,124	\$ 222
12	Total Patient Days (Adj 6)	33,946	33,947	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 222.09	\$ 221.55	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 7)	24,563	2,312	
16	Medi-Cal Managed Care Days (Adj 8)		22,145	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility No.:
206413502

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility No.:
206413502

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 92,462	\$ 92,462		
160	Activities	140,905		\$ 140,905	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,057,081	92,462	140,905	4,290,448 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,290,448	\$ 92,462	\$ 140,905	\$ 4,290,448

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 76,622	\$ 76,622										
010	Housekeeping	290,241	-	\$ 290,241									
060	Laundry and Linen	145,807	1,387	5,253	\$ 152,447								
065	Dietary	526,551	7,804	29,563	0	\$ 563,919							
155	Social Services	N/A	4,371	16,555	0	0	\$ 20,926						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,816	29,609	0	0	0	0		\$ 37,425	\$ 37,425		
166	Medical Records	67,675	0	0	0	0	0	0		67,675		\$ 67,675	
170	Inservice Education - Nursing	73,946	0	0	0	0	0	0	\$ 73,946				
ANCILLARY SERVICES													
075	Patient Supplies		828	3,138	0	0	0	0	0	3,967	119	215	\$ 4,301
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,242	12,280	0	0	0	0	0	15,522	1,530	2,766	19,818
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,152	2,083	3,236
083	Speech Pathology		0	0	0	0	0	0	0	0	399	722	1,121
085	Pharmacy		714	2,706	0	0	0	0	0	3,421	673	1,217	5,310
090	Laboratory		0	0	0	0	0	0	0	0	155	280	434
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	65	118	183
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		50,459	191,137	152,447	563,919	20,926	0	73,946	1,052,833	33,313	60,239	1,146,384*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	19	34	53
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,180,842	\$ 76,622	\$ 290,241	\$ 152,447	\$ 563,919	\$ 20,926	\$ -	\$ 73,946	\$ 1,075,742	\$ 37,425	\$ 67,675	\$ 1,180,842

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 207,124	\$ 207,124										
010	Housekeeping	37,654	0	\$ 37,654									
060	Laundry and Linen	14,690	3,749	682	\$ 19,120								
065	Dietary	245,804	21,097	3,835	0	\$ 270,736							
155	Social Services	4,355	11,814	2,148	0	0	\$ 18,317						
160	Activities	7,894	0	0	0	0	0	\$ 7,894					
165	Administration	N/A	21,129	3,841	0	0	0	0		\$ 24,971	\$ 24,971		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	13,095	2,240	407	0	0	0	0	0	15,742	80	0	\$ 15,821
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	246,366	8,763	1,593	0	0	0	0	0	256,723	1,021	0	257,743
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	211,357	0	0	0	0	0	0	0	211,357	769	0	212,126
083	Speech Pathology	73,249	0	0	0	0	0	0	0	73,249	266	0	73,515
085	Pharmacy	115,894	1,931	351	0	0	0	0	0	118,176	449	0	118,625
090	Laboratory	28,377	0	0	0	0	0	0	0	28,377	103	0	28,480
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,954	0	0	0	0	0	0	0	11,954	43	0	11,997
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	124,460	136,400	24,797	19,120	270,736	18,317	7,894	0	601,725	22,227	0	623,952 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,482	0	0	0	0	0	0	0	3,482	13	0	3,495
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,345,755	\$ 207,124	\$ 37,654	\$ 19,120	\$ 270,736	\$ 18,317	\$ 7,894	\$ -	\$ 1,320,784	\$ 24,971	\$ -	\$ 1,345,755

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 162,567	82%							
	Property Tax (line 40)	36,246	18%	\$ 198,813						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			3,598	0	0	\$ 3,598			
065	Dietary			20,250	0	0	0	\$ 20,250		
155	Social Services			11,340	0	0	0	0	\$ 11,340	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,282	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,150	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,412	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,854	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			130,927	0	0	3,598	20,250	11,340	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 198,813	100%	\$ 198,813	\$ -	\$ -	\$ 3,598	\$ 20,250	\$ 11,340	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 162,567	82%							
	Property Tax (line 40)	36,246	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,282	\$ 20,282				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,150	65	0	\$ 2,214	\$ 1,811	\$ 404
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,412	829	0	9,241	7,556	1,685
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	624	0	624	511	114
083	Speech Pathology			0	0	216	0	216	177	39
085	Pharmacy			0	1,854	365	0	2,218	1,814	404
090	Laboratory			0	0	84	0	84	69	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	0	35	29	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	166,116	18,053	0	184,169	150,593	33,576
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	10	0	10	8	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 198,813	100%	\$ -	\$ 178,531	\$ 20,282	\$ -	\$ 198,813	\$ 162,567	\$ 36,246

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 31,039												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	863,347												
	Total Costs Allocable as Administration	894,386	62%											
167	CDPH Licensing Fees	23,194	2%											
168	Professional Liability Insurance	54,481	4%											
169	Quality Assurance Fees	461,646	32%											
174	Caregiver Training	0	0%											
	Total	1,433,707	100%						\$ 1,433,707					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,967	\$ 15,742	\$ 2,150	\$ 21,858	4,565	\$ 2,847	\$ 74	\$ 173	\$ 1,470	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	15,522	256,723	8,412	280,656	58,609	36,562	948	2,227	18,872	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	211,357	0	211,357	44,137	27,534	714	1,677	14,212	0
083	Speech Pathology			0	0	73,249	0	73,249	15,296	9,542	247	581	4,925	0
085	Pharmacy			0	3,421	118,176	1,854	123,451	25,780	16,082	417	980	8,301	0
090	Laboratory			0	0	28,377	0	28,377	5,926	3,697	96	225	1,908	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,954	0	11,954	2,496	1,557	40	95	804	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,290,448	1,052,833	601,725	166,116	6,111,122	1,276,171	796,111	20,645	48,495	410,920	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,482	0	3,482	727	454	12	28	234	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,433,707		\$ 4,290,448	\$ 1,075,742	\$ 1,320,784	\$ 178,531	\$ 6,865,506	\$ 1,433,707					
	Total Administrative Costs							\$ 1,433,707		\$ 894,386	\$ 23,194	\$ 54,481	\$ 461,646	\$ -
	Unit Cost Multiplier							0.20882759						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 105,100	\$ 24,971	\$ 20,282	\$ 150,352							
	TOTAL FACILITY COSTS							\$ 8,449,565						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	231	231	231							
065	Dietary	1,300	1,300	1,300							
155	Social Services	728	728	728							
160	Activities										
165	Administration	1,302	1,302	1,302							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	138	138	138						21,858	21,858
077	Specialized Support Surfaces									0	0
080	Physical Therapy	540	540	540						280,656	280,656
081	Respiratory Therapy									0	0
082	Occupational Therapy									211,357	211,357
083	Speech Pathology									73,249	73,249
085	Pharmacy	119	119	119						123,451	123,451
090	Laboratory									28,377	28,377
095	Home Health Services									0	0
100	Other Ancillary Services									11,954	11,954
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,405	8,405	8,405	337,830	101,349	4,181,541	4,181,541	4,181,541	6,111,122	6,111,122
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									3,482	3,482
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,763	12,763	12,763	337,830	101,349	4,181,541	4,181,541	4,181,541	6,865,506	6,865,506
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 92,462 0.022111944	\$ 140,905 0.033696907			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,622 6.00344747	\$ 290,241 22.74081329	\$ 152,447 0.45125337	\$ 563,919 5.56412534	\$ 20,926 0.00500433	\$ - 0.00000000	\$ 73,946 0.01768391	\$ 37,425 0.00545117	\$ 67,675 0.00985725
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 207,124 16.22847293	\$ 37,654 2.95024681	\$ 19,120 0.05659735	\$ 270,736 2.67132715	\$ 18,317 0.00438047	\$ 7,894 0.00188782	\$ - 0.00000000	\$ 24,971 0.00363712	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 198,813 15.57729374	\$ - 0.00000000	\$ - 0.00000000	\$ 3,598 0.01065138	\$ 20,250 0.19980939	\$ 11,340 0.00271198	\$ - 0.00000000	\$ - 0.00000000	\$ 20,282 0.00295414	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 53,246	\$ 0	\$ 53,246	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,376	0	23,376	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	214,634	(7,510)	207,124	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 291,256	\$ (7,510)	\$ 283,746	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 143,837	\$ 0	\$ 143,837	(Sch 3)
010	.20-.39	Fringe Benefits	6300	70,453	0	70,453	(Sch 3)
010	.79	Agency Staff	6300	75,951	0	75,951	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,654	0	37,654	(Sch 4)
010		Housekeeping - Total	6300	\$ 327,895	\$ 0	\$ 327,895	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 91,434	\$ 0	\$ 91,434	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	42,390	0	42,390	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	28,743	0	28,743	(Sch 5)
040		Property Taxes	7300	36,246	0	36,246	(Sch 5)
045		Property Insurance	7400	31,039	0	31,039	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 849,003	\$ (7,510)	\$ 841,493	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 98,390	\$ 0	\$ 98,390	(Sch 3)
060	.20-.39	Fringe Benefits	6400	47,417	0	47,417	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,690	0	14,690	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 160,497	\$ 0	\$ 160,497	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 351,960	\$ 0	\$ 351,960	(Sch 3)
065	.20-.39	Fringe Benefits	6500	174,591	0	174,591	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	245,804	0	245,804	(Sch 4)
065		Dietary - Total	6500	\$ 772,355	\$ 0	\$ 772,355	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,095	0	13,095	(Sch 4)
075		Patient Supplies - Total	8100	\$ 13,095	\$ 0	\$ 13,095	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	246,366	0	246,366	(Sch 4)
080		Physical Therapy - Total	8200	\$ 246,366	\$ 0	\$ 246,366	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	211,357	0	211,357	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 211,357	\$ 0	\$ 211,357	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	73,249	0	73,249	(Sch 4)
083		Speech Pathology - Total	8280	\$ 73,249	\$ 0	\$ 73,249	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	115,894	0	115,894	(Sch 4)
085		Pharmacy - Total	8300	\$ 115,894	\$ 0	\$ 115,894	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	28,377	0	28,377	(Sch 4)
090		Laboratory - Total	8400	\$ 28,377	\$ 0	\$ 28,377	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	11,954	0	11,954	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,954	\$ 0	\$ 11,954	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 700,292	\$ 0	\$ 700,292	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,738,809	2,578	\$ 2,741,387	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,308,802	(2,599)	1,306,203	(Sch 2)
105	.49	Agency Staff	6110	9,491	0	9,491	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	124,460	0	124,460	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,181,562	\$ (21)	\$ 4,181,541	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,482	0	3,482 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,482	\$ 0	\$ 3,482
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,185,044	\$ (21)	\$ 4,185,023
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 63,024	\$ 0	\$ 63,024 (Sch 2)
155	.20-.39	Fringe Benefits	6600	29,438	0	29,438 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,355	0	4,355 (Sch 4)
155		Social Services - Total	6600	\$ 96,817	\$ 0	\$ 96,817

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE SKILLED NURSING HOSPITAL

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

Provider NPI:
1952393076

OSHPD Facility Number:
206413502

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 95,649	\$ 0	\$ 95,649	(Sch 2)
160	.20-.39	Fringe Benefits	6700	45,256	0	45,256	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,894	0	7,894	(Sch 4)
160		Activities - Total	6700	\$ 148,799	\$ 0	\$ 148,799	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 285,706	\$ 17,077	\$ 302,783	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,138	(16,630)	119,508	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	467,220	(26,164)	441,056	(Sch 6)
165		Administration - Total	6900	\$ 889,064	\$ (25,717)	\$ 863,347	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,295	\$ 0	\$ 45,295	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,380	0	22,380	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 67,675	\$ 0	\$ 67,675	
167		CDPH Licensing Fees	6900	\$ 23,194	\$ 0	\$ 23,194	(Sch 6)
168		Professional Liability Insurance	6900	\$ 54,481	\$ 0	\$ 54,481	(Sch 6)
169		Quality Assurance Fees	6900	\$ 461,646	\$ 0	\$ 461,646	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,565	\$ 0	\$ 47,565	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,381	0	26,381	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,946	\$ 0	\$ 73,946	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,815,622	\$ (25,717)	\$ 1,789,905	
200		Total		\$ 8,482,813	\$ (33,248)	\$ 8,449,565	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 671,041	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROOKSIDE SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952393076		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300.			\$0	\$671,041	\$671,041

Provider Name							Fiscal Period	Provider NPI		Adjustments
BROOKSIDE SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952393076		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient cable television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	\$214,634	(\$7,510)	\$207,124
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,738,809	\$2,578	\$2,741,387
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,308,802	(2,599)	1,306,203
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	285,706	17,077	302,783
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust reported Director of Nursing and Administrator compensation to agree with the provider's records. 42 CRF 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	136,138	(16,630)	119,508
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported liability insurance to agree with the provider's supporting records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$467,220	(\$2,164)	\$465,056 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate advances to St. John's Volunteers expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	* \$465,056	(\$24,000)	\$441,056

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROOKSIDE SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952393076		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
6	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	33,946	1	33,947		
7	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	24,563	(22,251)	2,312		
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	22,145	22,145		