

**REPORT
ON THE
RATE SETTING AUDIT**

**BROOKSIDE HEALTHCARE CENTER
REDLANDS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396744918**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

BROOKSIDE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396744918
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility No.:
206361129

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	\$ 2,688,155	\$ 84.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 584,115	\$ 18.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 637,935	\$ 20.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 477,122	\$ 14.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,995	\$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,586	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 162,639	\$ 5.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 327,821	\$ 10.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 834,325	\$ 26.15
11	Cost of Routine Service/Audited Total Costs	\$ 5,767,398.00	\$ 5,760,692	\$ 180.58
12	Total Patient Days (Adj)	31,901	31,901	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.79	\$ 180.58	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	13,878	13,786	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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 HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility No.:
206361129

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility No.:
206361129

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,590	\$ 63,590		
160	Activities	40,886		\$ 40,886	
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	421,456	0	0	421,456
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	240,042	0	0	240,042
083	Speech Pathology	22,640	0	0	22,640
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	2,583,679	63,590	40,886	2,688,155 *
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	\$ 3,372,293	\$ 63,590	\$ 40,886	\$ 3,372,293

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Fiscal Period:
JANUARY 1, 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	\$ 44,387	\$ 44,387										
010	Housekeeping	109,080	139	\$ 109,219									
060	Laundry and Linen	72,398	1,637	4,040	\$ 78,074								
065	Dietary	236,233	2,938	7,252	0	\$ 246,423							
155	Social Services	N/A	764	1,886	0	0	\$ 2,650						
160	Activities	N/A	1,389	3,428	0	0	0	\$ 4,817					
165	Administration	N/A	2,778	6,857	0	0	0	0		\$ 9,635	\$ 9,635		
166	Medical Records	49,558	411	1,014	0	0	0	0		50,982		\$ 50,982	
170	Inservice Education - Nursing	93,998	356	879	0	0	0	0	\$ 95,234				
ANCILLARY SERVICES													
075	Patient Supplies		223	552	0	0	0	0	0	775	201	1,065	\$ 2,041
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	37	198	235
080	Physical Therapy		513	1,267	0	0	0	0	0	1,780	731	3,867	6,378
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	83	98
082	Occupational Therapy		414	1,021	0	0	0	0	0	1,435	433	2,292	4,160
083	Speech Pathology		414	1,021	0	0	0	0	0	1,435	53	281	1,769
085	Pharmacy		12	30	0	0	0	0	0	42	742	3,924	4,708
090	Laboratory		0	0	0	0	0	0	0	0	64	340	405
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	346	411
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		32,040	79,086	78,074	246,423	2,650	4,817	95,234	538,324	7,278	38,513	584,115 *
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		359	887	0	0	0	0	0	1,246	14	74	1,334
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 605,654	\$ 44,387	\$ 109,219	\$ 78,074	\$ 246,423	\$ 2,650	\$ 4,817	\$ 95,234	\$ 545,037	\$ 9,635	\$ 50,982	\$ 605,654

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Fiscal Period:
JANUARY 1, 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	\$ 242,246	\$ 242,246										
010	Housekeeping	19,765	758	\$ 20,523									
060	Laundry and Linen	23,822	8,932	759	\$ 33,513								
065	Dietary	214,231	16,034	1,363	0	\$ 231,628							
155	Social Services	130	4,169	354	0	0	\$ 4,654						
160	Activities	16,078	7,580	644	0	0	0	\$ 24,303					
165	Administration	N/A	15,161	1,288	0	0	0	0		\$ 16,449	\$ 16,449		
166	Medical Records	2,043	2,241	190	0	0	0	0		4,475		\$ 4,475	
170	Inservice Education - Nursing	4,157	1,945	165	0	0	0	0	\$ 6,267				
ANCILLARY SERVICES													
075	Patient Supplies	114,775	1,219	104	0	0	0	0	0	116,098	343	93	\$ 116,535
077	Specialized Support Surfaces	22,219	0	0	0	0	0	0	0	22,219	64	17	22,300
080	Physical Therapy	1,918	2,801	238	0	0	0	0	0	4,958	1,248	339	6,545
081	Respiratory Therapy	9,272	0	0	0	0	0	0	0	9,272	27	7	9,306
082	Occupational Therapy	8,584	2,258	192	0	0	0	0	0	11,034	740	201	11,974
083	Speech Pathology	0	2,258	192	0	0	0	0	0	2,450	91	25	2,565
085	Pharmacy	440,663	66	6	0	0	0	0	0	440,735	1,266	344	442,345
090	Laboratory	38,255	0	0	0	0	0	0	0	38,255	110	30	38,395
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	38,854	0	0	0	0	0	0	0	38,854	112	30	38,996
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	132,042	174,862	14,861	33,513	231,628	4,654	24,303	6,267	622,129	12,426	3,380	637,935
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	551	1,961	167	0	0	0	0	0	2,679	24	6	2,709
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,329,605	\$ 242,246	\$ 20,523	\$ 33,513	\$ 231,628	\$ 4,654	\$ 24,303	\$ 6,267	\$ 1,308,681	\$ 16,449	\$ 4,475	\$ 1,329,605

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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)	\$ 508,316	94%							
	Property Tax (line 40)	33,021	6%	\$ 541,337						
005	Plant Operations and Maintenance			22,348	\$ 22,348					
010	Housekeeping			1,624	70	\$ 1,694				
060	Laundry and Linen			19,136	824	63	\$ 20,022			
065	Dietary			34,352	1,479	112	0	\$ 35,944		
155	Social Services			8,932	385	29	0	0	\$ 9,346	
160	Activities			16,240	699	53	0	0	0	\$ 16,993
165	Administration			32,481	1,399	106	0	0	0	0
166	Medical Records			4,802	207	16	0	0	0	0
170	Inservice Education - Nursing			4,166	179	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,613	113	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,002	258	20	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,837	208	16	0	0	0	0
083	Speech Pathology			4,837	208	16	0	0	0	0
085	Pharmacy			141	6	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			374,625	16,132	1,227	20,022	35,944	9,346	16,993
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			4,201	181	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 541,337	100%	\$ 541,337	\$ 22,348	\$ 1,694	\$ 20,022	\$ 35,944	\$ 9,346	\$ 16,993

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 508,316	94%							
	Property Tax (line 40)	33,021	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,986	\$ 33,986				
166	Medical Records				5,024		\$ 5,024			
170	Inservice Education - Nursing			\$ 4,359						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,734	710	105	\$ 3,548	\$ 3,332	\$ 216
077	Specialized Support Surfaces			0	0	132	19	151	142	9
080	Physical Therapy			0	6,280	2,578	381	9,239	8,675	564
081	Respiratory Therapy			0	0	55	8	63	59	4
082	Occupational Therapy			0	5,061	1,528	226	6,815	6,399	416
083	Speech Pathology			0	5,061	187	28	5,276	4,954	322
085	Pharmacy			0	148	2,616	387	3,150	2,958	192
090	Laboratory			0	0	227	34	261	245	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	231	34	265	248	16
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			4,359	478,648	25,673	3,795	508,116	477,122	30,995 *
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	4,396	49	7	4,453	4,181	272
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 541,337	100%	\$ 4,359	\$ 502,327	\$ 33,986	\$ 5,024	\$ 541,337	\$ 508,316	\$ 33,021

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Fiscal Period:
JANUARY 1, 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 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,612												
055	Interest - Other	147												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,099,705												
	Total Costs Allocable as Administration	1,104,464	62%											
167	CDPH Licensing Fees	23,280	1%											
168	Professional Liability Insurance	215,298	12%											
169	Quality Assurance Fees	433,963	24%											
174	Caregiver Training	0	0%											
	Total	1,777,005	100%						\$ 1,777,005					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 775	\$ 116,098	\$ 2,734	\$ 119,607	37,104	\$ 23,061	\$ 486	\$ 4,495	\$ 9,061	\$ -
077	Specialized Support Surfaces			0	0	22,219	0	22,219	6,893	4,284	90	835	1,683	0
080	Physical Therapy			421,456	1,780	4,958	6,280	434,474	134,779	83,770	1,766	16,330	32,915	0
081	Respiratory Therapy			0	0	9,272	0	9,272	2,876	1,788	38	348	702	0
082	Occupational Therapy			240,042	1,435	11,034	5,061	257,571	79,902	49,662	1,047	9,681	19,513	0
083	Speech Pathology			22,640	1,435	2,450	5,061	31,585	9,798	6,090	128	1,187	2,393	0
085	Pharmacy			0	42	440,735	148	440,924	136,780	85,013	1,792	16,572	33,403	0
090	Laboratory			0	0	38,255	0	38,255	11,867	7,376	155	1,438	2,898	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38,854	0	38,854	12,053	7,491	158	1,460	2,943	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			2,688,155	538,324	622,129	478,648	4,327,255	1,342,371	834,325	17,586	162,639	327,821	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,246	2,679	4,396	8,321	2,581	1,604	34	313	630	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,777,005		\$ 3,372,293	\$ 545,037	\$ 1,308,681	\$ 502,327	\$ 5,728,338	\$ 1,777,005					
	Total Administrative Costs							\$ 1,777,005		\$ 1,104,464	\$ 23,280	\$ 215,298	\$ 433,963	\$ -
	Unit Cost Multiplier							0.31021303						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,617	\$ 20,924	\$ 39,010	\$ 120,551							
	TOTAL FACILITY COSTS							\$ 7,625,894						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	633									
010	Housekeeping	46	46								
060	Laundry and Linen	542	542	542							
065	Dietary	973	973	973							
155	Social Services	253	253	253							
160	Activities	460	460	460							
165	Administration	920	920	920							
166	Medical Records	136	136	136							
170	Inservice Education - Nursing	118	118	118							
	ANCILLARY SERVICES										
075	Patient Supplies	74	74	74						119,607	119,607
077	Specialized Support Surfaces									22,219	22,219
080	Physical Therapy	170	170	170						434,474	434,474
081	Respiratory Therapy									9,272	9,272
082	Occupational Therapy	137	137	137						257,571	257,571
083	Speech Pathology	137	137	137						31,585	31,585
085	Pharmacy	4	4	4						440,924	440,924
090	Laboratory									38,255	38,255
095	Home Health Services									0	0
100	Other Ancillary Services									38,854	38,854
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,611	10,611	10,611	319,010	95,703	2,715,721	2,715,721	2,715,721	4,327,255	4,327,255
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	119	119	119						8,321	8,321
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,333	14,700	14,654	319,010	95,703	2,715,721	2,715,721	2,715,721	5,728,338	5,728,338
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 63,590 0.023415513	\$ 40,886 0.015055302			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 44,387 3.01952381	\$ 109,219 7.45317989	\$ 78,074 0.24473905	\$ 246,423 2.57487164	\$ 2,650 0.00097565	\$ 4,817 0.00177391	\$ 95,234 0.03506759	\$ 9,635 0.00168197	\$ 50,982 0.00890001
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 242,246 16.47931973	\$ 20,523 1.40050831	\$ 33,513 0.10505272	\$ 231,628 2.42028017	\$ 4,654 0.00171358	\$ 24,303 0.00894890	\$ 6,267 0.00230761	\$ 16,449 0.00287159	\$ 4,475 0.00078114
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 541,337 35.30535446	\$ 22,348 1.52029179	\$ 1,694 0.11559845	\$ 20,022 0.06276341	\$ 35,944 0.37557685	\$ 9,346 0.00344149	\$ 16,993 0.00625726	\$ 4,359 0.00160512	\$ 33,986 0.00593295	\$ 5,024 0.00087705

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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	\$ 36,576	\$ 0	\$ 36,576	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,811	0	7,811	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	242,246	0	242,246	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 286,633	\$ 0	\$ 286,633	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	111,974	(2,894)	109,080	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,871	2,894	19,765	(Sch 4)
010		Housekeeping - Total	6300	\$ 128,845	\$ 0	\$ 128,845	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 7,477	\$ 0	\$ 7,477	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	74,546	0	74,546	(Sch 5)
025		Depreciation: Equipment	7140	75,386	0	75,386	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	350,907	0	350,907	(Sch 5)
040		Property Taxes	7300	33,021	0	33,021	(Sch 5)
045		Property Insurance	7400	4,612	0	4,612	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 147	\$ 0	\$ 147	(Sch 6)
057		Subtotal 005 - 055		\$ 961,574	\$ 0	\$ 961,574	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	72,398	0	72,398	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,822	0	23,822	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 96,220	\$ 0	\$ 96,220	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 188,916	\$ 0	\$ 188,916	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,317	0	47,317	(Sch 3)
065	.79	Agency Staff	6500	18,588	(18,588)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	195,643	18,588	214,231	(Sch 4)
065		Dietary - Total	6500	\$ 450,464	\$ 0	\$ 450,464	
070		Provision for Bad Debts	7700	\$	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	114,775	0	114,775	(Sch 4)
075		Patient Supplies - Total	8100	\$ 114,775	\$ 0	\$ 114,775	
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	22,219	0	22,219	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 22,219	\$ 0	\$ 22,219	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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	\$ 343,075	\$ 0	\$ 343,075	(Sch 2)
080	.20-.39	Fringe Benefits	8200	78,381	0	78,381	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,918	0	1,918	(Sch 4)
080		Physical Therapy - Total	8200	\$ 423,374	\$ 0	\$ 423,374	
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	9,272	0	9,272	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 9,272	\$ 0	\$ 9,272	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 192,231	\$ 0	\$ 192,231	(Sch 2)
082	.20-.39	Fringe Benefits	8250	47,811	0	47,811	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	8,584	0	8,584	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 248,626	\$ 0	\$ 248,626	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 18,693	\$ 0	\$ 18,693	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,947	0	3,947	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,640	\$ 0	\$ 22,640	
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	440,663	0	440,663	(Sch 4)
085		Pharmacy - Total	8300	\$ 440,663	\$ 0	\$ 440,663	
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	38,255	0	38,255	(Sch 4)
090		Laboratory - Total	8400	\$ 38,255	\$ 0	\$ 38,255	
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	38,854	0	38,854	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,854	\$ 0	\$ 38,854	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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		\$ 1,358,678	\$ 0	\$ 1,358,678	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,077,663	\$ 0	\$ 2,077,663	(Sch 2)
105	.20-.39	Fringe Benefits	6110	506,016	0	506,016	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	132,042	0	132,042	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,715,721	\$ 0	\$ 2,715,721	
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 HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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	551	0	551 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 551	\$ 0	\$ 551
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		\$ 2,716,272	\$ 0	\$ 2,716,272
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,339	\$ 0	\$ 52,339 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,251	0	11,251 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	130	0	130 (Sch 4)
155		Social Services - Total	6600	\$ 63,720	\$ 0	\$ 63,720

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396744918

OSHPD Facility Number:
206361129

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	\$ 32,581	\$ 0	\$ 32,581	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,305	0	8,305	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,078	0	16,078	(Sch 4)
160		Activities - Total	6700	\$ 56,964	\$ 0	\$ 56,964	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 396,166	\$ 0	\$ 396,166	(Sch 6)
165	.20-.39	Fringe Benefits	6900	25,017	0	25,017	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	678,522	0	678,522	(Sch 6)
165		Administration - Total	6900	\$ 1,099,705	\$ 0	\$ 1,099,705	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,477	\$ 0	\$ 39,477	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,081	0	10,081	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,043	0	2,043	(Sch 4)
166		Medical Records - Total	6900	\$ 51,601	\$ 0	\$ 51,601	
167		CDPH Licensing Fees	6900	\$ 23,280	\$ 0	\$ 23,280	(Sch 6)
168		Professional Liability Insurance	6900	\$ 215,298	\$ 0	\$ 215,298	(Sch 6)
169		Quality Assurance Fees	6900	\$ 433,963	\$ 0	\$ 433,963	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 77,695	\$ 0	\$ 77,695	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,303	0	16,303	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,157	0	4,157	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 98,155	\$ 0	\$ 98,155	
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		\$ 2,042,686	\$ 0	\$ 2,042,686	
200		Total		\$ 7,625,894	\$ 0	\$ 7,625,894	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BROOKSIDE HEALTHCARE CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(2,894)	(2,894)						
010	4	Housekeeping - Other - Nonlabor	2,894	2,894						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(18,588)		(17,713)	(875)				
065	4	Dietary - Other - Nonlabor	18,588		17,713	875				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BROOKSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396744918	4		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$111,974	(\$2,894)	\$109,080	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	16,871	2,894	19,765	
							To reclassify housekeeping service expense to the appropria cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$18,588	(\$17,713)	\$875 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	195,643	17,713	213,356 *	
							To reclassify dietitian consultant expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	* \$875	(\$875)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 213,356	875	214,231	
							To reconcile the reported expenses to agree with the provider's expense grouping schedule. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROOKSIDE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396744918		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days		13,878	(92)	13,786	
							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 September 30, 2012 Report Date: October 19, 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					