

**REPORT  
ON THE  
RATE SETTING AUDIT**

**NORTHBROOK NURSING AND REHABILITATION  
WILLITS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1639178809**

**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**



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



EDMUND G. BROWN JR.  
GOVERNOR

Date: March 29, 2013

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

NORTHBROOK NURSING AND REHABILITATION  
NATIONAL PROVIDER IDENTIFIER (NPI) 1639178809  
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 that include a summary of the total due the State in the amount of \$4,053, which resulted from Medi-Cal credit balances

The audit 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. 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.

Joe McFadden  
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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.

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:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility No.:  
206231024

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,355,519	\$ 92.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 348,242	\$ 23.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 326,282	\$ 22.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 98,092	\$ 6.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,126	\$ 2.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,665	\$ 1.07
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,136	\$ 4.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 178,411	\$ 12.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 435,586	\$ 29.72
11	Cost of Routine Service/Audited Total Costs	\$ 2,853,183.00	\$ 2,862,058	\$ 195.27
12	Total Patient Days (Adj )	14,657	14,657	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 194.66	\$ 195.27	
14	Overpayments (Adj 6)	\$ 0	\$ (4,053)	
15	Medi-Cal Days (Adj 4)	11,527	5,646	
16	Medi-Cal Managed Care Days (Adj 5)		5,919	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
NORTHBROOK NURSING AND REHABILITATION

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

**Provider NPI:**  
1639178809

**OSHPD Facility No.:**  
206231024

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility No.:  
206231024

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,029	\$ 35,029		
160	Activities	42,253		\$ 42,253	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	54,793	0	0	54,793
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	104,692	0	0	104,692
083	Speech Pathology	5,215	0	0	5,215
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,278,237	35,029	42,253	1,355,519
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
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,520,219</b>	<b>\$ 35,029</b>	<b>\$ 42,253</b>	<b>\$ 1,520,219</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 62,435	\$ 62,435										
010	Housekeeping	44,060	873	\$ 44,933									
060	Laundry and Linen	53,821	3,113	2,272	\$ 59,206								
065	Dietary	146,139	5,008	3,655	0	\$ 154,802							
155	Social Services	N/A	1,241	905	0	0	\$ 2,146						
160	Activities	N/A	362	264	0	0	0	\$ 626					
165	Administration	N/A	2,395	1,748	0	0	0	0		\$ 4,143	\$ 4,143		
166	Medical Records	39,722	574	419	0	0	0	0		40,716		\$ 40,716	
170	Inservice Education - Nursing	14,090	2,412	1,761	0	0	0	0	\$ 18,263				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		69	50	0	0	0	0	0	119	22	218	\$ 359
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	58	64
080	Physical Therapy		1,861	1,358	0	0	0	0	0	3,219	117	1,152	4,488
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,131	826	0	0	0	0	0	1,957	197	1,932	4,086
083	Speech Pathology		253	184	0	0	0	0	0	437	12	118	567
085	Pharmacy		184	134	0	0	0	0	0	318	56	554	928
090	Laboratory		0	0	0	0	0	0	0	0	20	197	217
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	3	25	28
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		42,270	30,852	59,206	154,802	2,146	626	18,263	308,166	3,701	36,375	348,242 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		689	503	0	0	0	0	0	1,192	9	87	1,289
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 360,267</b>	<b>\$ 62,435</b>	<b>\$ 44,933</b>	<b>\$ 59,206</b>	<b>\$ 154,802</b>	<b>\$ 2,146</b>	<b>\$ 626</b>	<b>\$ 18,263</b>	<b>\$ 315,409</b>	<b>\$ 4,143</b>	<b>\$ 40,716</b>	<b>\$ 360,267</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 122,306	\$ 122,306										
010	Housekeeping	21,701	1,710	\$ 23,411									
060	Laundry and Linen	9,687	6,098	1,184	\$ 16,969								
065	Dietary	101,195	9,811	1,905	0	\$ 112,910							
155	Social Services	700	2,430	472	0	0	\$ 3,602						
160	Activities	1,916	709	138	0	0	0	\$ 2,762					
165	Administration	N/A	4,692	911	0	0	0	0		\$ 5,602	\$ 5,602		
166	Medical Records	1,743	1,125	218	0	0	0	0		3,086		\$ 3,086	
170	Inservice Education - Nursing	545	4,725	917	0	0	0	0	\$ 6,188				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,166	135	26	0	0	0	0	0	12,327	30	16	\$ 12,374
077	Specialized Support Surfaces	3,375	0	0	0	0	0	0	0	3,375	8	4	3,387
080	Physical Therapy	74	3,645	708	0	0	0	0	0	4,427	158	87	4,673
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,216	430	0	0	0	0	0	2,647	266	146	3,059
083	Speech Pathology	0	495	96	0	0	0	0	0	591	16	9	616
085	Pharmacy	30,885	360	70	0	0	0	0	0	31,315	76	42	31,433
090	Laboratory	11,416	0	0	0	0	0	0	0	11,416	27	15	11,458
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,470	0	0	0	0	0	0	0	1,470	3	2	1,475
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	77,209	82,805	16,075	16,969	112,910	3,602	2,762	6,188	318,519	5,005	2,757	326,282 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	687	1,350	262	0	0	0	0	0	2,299	12	7	2,318
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 397,075</b>	<b>\$ 122,306</b>	<b>\$ 23,411</b>	<b>\$ 16,969</b>	<b>\$ 112,910</b>	<b>\$ 3,602</b>	<b>\$ 2,762</b>	<b>\$ 6,188</b>	<b>\$ 388,386</b>	<b>\$ 5,602</b>	<b>\$ 3,086</b>	<b>\$ 397,075</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 105,834	75%							
	Property Tax (line 40)	34,662	25%	\$ 140,496						
005	Plant Operations and Maintenance			4,588	\$ 4,588					
010	Housekeeping			1,900	64	\$ 1,964				
060	Laundry and Linen			6,776	229	99	\$ 7,104			
065	Dietary			10,902	368	160	0	\$ 11,429		
155	Social Services			2,700	91	40	0	0	\$ 2,831	
160	Activities			788	27	12	0	0	0	\$ 826
165	Administration			5,213	176	76	0	0	0	0
166	Medical Records			1,250	42	18	0	0	0	0
170	Inservice Education - Nursing			5,251	177	77	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			150	5	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,051	137	59	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,463	83	36	0	0	0	0
083	Speech Pathology			550	19	8	0	0	0	0
085	Pharmacy			400	14	6	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			92,014	3,106	1,349	7,104	11,429	2,831	826
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,500	51	22	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 140,496</b>	<b>100%</b>	<b>\$ 140,496</b>	<b>\$ 4,588</b>	<b>\$ 1,964</b>	<b>\$ 7,104</b>	<b>\$ 11,429</b>	<b>\$ 2,831</b>	<b>\$ 826</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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 75% Of Total	Property Tax 25% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 105,834	75%							
	Property Tax (line 40)	34,662	25%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,466	\$ 5,466				
166	Medical Records				1,311		\$ 1,311			
170	Inservice Education - Nursing			\$ 5,505						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	157	29	7	\$ 194	\$ 146	\$ 48
077	Specialized Support Surfaces			0	0	8	2	10	7	2
080	Physical Therapy			0	4,247	155	37	4,438	3,343	1,095
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,582	259	62	2,904	2,187	716
083	Speech Pathology			0	577	16	4	596	449	147
085	Pharmacy			0	419	74	18	512	385	126
090	Laboratory			0	0	26	6	33	25	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	1	4	3	1
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			5,505	124,164	4,883	1,171	130,218	98,092	32,126
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,573	12	3	1,587	1,196	392
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 140,496	100%	\$ 5,505	\$ 133,720	\$ 5,466	\$ 1,311	\$ 140,496	\$ 105,834	\$ 34,662

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,797												
055	Interest - Other	12												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	484,758												
	Total Costs Allocable as Administration	487,567	62%											
167	CDPH Licensing Fees	17,534	2%											
168	Professional Liability Insurance	80,744	10%											
169	Quality Assurance Fees	199,702	25%											
174	Caregiver Training	0	0%											
	Total	785,547	100%						\$ 785,547					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 119	\$ 12,327	\$ 157	\$ 12,604	4,199	\$ 2,606	\$ 94	\$ 432	\$ 1,068	\$ -
077	Specialized Support Surfaces			0	0	3,375	0	3,375	1,124	698	25	116	286	0
080	Physical Therapy			54,793	3,219	4,427	4,247	66,686	22,218	13,790	496	2,284	5,648	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			104,692	1,957	2,647	2,582	111,878	37,275	23,136	832	3,831	9,476	0
083	Speech Pathology			5,215	437	591	577	6,820	2,272	1,410	51	234	578	0
085	Pharmacy			0	318	31,315	419	32,052	10,679	6,628	238	1,098	2,715	0
090	Laboratory			0	0	11,416	0	11,416	3,804	2,361	85	391	967	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,470	0	1,470	490	304	11	50	125	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,355,519	308,166	318,519	124,164	2,106,369	701,798	435,586	15,665	72,136	178,411	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 *
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,192	2,299	1,573	5,064	1,687	1,047	38	173	429	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 785,547		\$ 1,520,219	\$ 315,409	\$ 388,386	\$ 133,720	\$ 2,357,733	\$ 785,547					
	Total Administrative Costs							\$ 785,547		\$ 487,567	\$ 17,534	\$ 80,744	\$ 199,702	\$ -
	Unit Cost Multiplier							0.33317890						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 44,858	\$ 8,689	\$ 6,776	\$ 60,324							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,203,604						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	367									
010	Housekeeping	152	152								
060	Laundry and Linen	542	542	542							
065	Dietary	872	872	872							
155	Social Services	216	216	216							
160	Activities	63	63	63							
165	Administration	417	417	417							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	420	420	420							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	12	12	12						12,604	12,604
077	Specialized Support Surfaces									3,375	3,375
080	Physical Therapy	324	324	324						66,686	66,686
081	Respiratory Therapy									0	0
082	Occupational Therapy	197	197	197						111,878	111,878
083	Speech Pathology	44	44	44						6,820	6,820
085	Pharmacy	32	32	32						32,052	32,052
090	Laboratory									11,416	11,416
095	Home Health Services									0	0
100	Other Ancillary Services									1,470	1,470
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,360	7,360	7,360	146,570	43,971	1,355,446	1,355,446	1,355,446	2,106,369	2,106,369
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	120	120	120						5,064	5,064
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,238	10,871	10,719	146,570	43,971	1,355,446	1,355,446	1,355,446	2,357,733	2,357,733
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 35,029	\$ 42,253			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.025843154	0.031172765			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 62,435	\$ 44,933	\$ 59,206	\$ 154,802	\$ 2,146	\$ 626	\$ 18,263	\$ 4,143	\$ 40,716
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		5.74326189	4.19189997	0.40394254	3.52055812	0.00158324	0.00046178	0.01347362	0.00175718	0.01726892
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 122,306	\$ 23,411	\$ 16,969	\$ 112,910	\$ 3,602	\$ 2,762	\$ 6,188	\$ 5,602	\$ 3,086
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.25066691	2.18407514	0.11577151	2.56783096	0.00265736	0.00203799	0.00456499	0.00237613	0.00130909
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 140,496	\$ 4,588	\$ 1,964	\$ 7,104	\$ 11,429	\$ 2,831	\$ 826	\$ 5,505	\$ 5,466	\$ 1,311
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	12.50186866	0.42205738	0.18326679	0.04846898	0.25993205	0.00208873	0.00060921	0.00406141	0.00231820	0.00055592

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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	\$ 50,225	\$ 0	\$ 50,225	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,210	0	12,210	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	122,306	0	122,306	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 184,741	\$ 0	\$ 184,741	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 34,559	\$ 0	\$ 34,559	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,501	0	9,501	(Sch 3)
010	.79	Agency Staff	6300	8,026	(8,026)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,675	8,026	21,701	(Sch 4)
010		Housekeeping - Total	6300	\$ 65,761	\$ 0	\$ 65,761	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 65,220	\$ 0	\$ 65,220	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	34,266	0	34,266	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	6,348	0	6,348	(Sch 5)
040		Property Taxes	7300	34,662	0	34,662	(Sch 5)
045		Property Insurance	7400	2,797	0	2,797	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 12	\$ 0	\$ 12	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 393,807	\$ 0	\$ 393,807	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 43,306	\$ 0	\$ 43,306	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,515	0	10,515	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,687	0	9,687	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,508	\$ 0	\$ 63,508	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 115,708	\$ 0	\$ 115,708	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,431	0	30,431	(Sch 3)
065	.79	Agency Staff	6500	10,448	(10,448)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	90,747	10,448	101,195	(Sch 4)
065		Dietary - Total	6500	\$ 247,334	\$ 0	\$ 247,334	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	12,166	0	12,166	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,166	\$ 0	\$ 12,166	
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	3,375	0	3,375	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,375	\$ 0	\$ 3,375	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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	\$ 42,433	\$ 0	\$ 42,433	(Sch 2)
080	.20-.39	Fringe Benefits	8200	12,360	0	12,360	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	74	0	74	(Sch 4)
080		Physical Therapy - Total	8200	\$ 54,867	\$ 0	\$ 54,867	
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	\$ 84,628	\$ 0	\$ 84,628	(Sch 2)
082	.20-.39	Fringe Benefits	8250	20,064	0	20,064	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 104,692	\$ 0	\$ 104,692	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 4,233	\$ 0	\$ 4,233	(Sch 2)
083	.20-.39	Fringe Benefits	8280	982	0	982	(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	\$ 5,215	\$ 0	\$ 5,215	
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	30,885	0	30,885	(Sch 4)
085		Pharmacy - Total	8300	\$ 30,885	\$ 0	\$ 30,885	
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	11,416	0	11,416	(Sch 4)
090		Laboratory - Total	8400	\$ 11,416	\$ 0	\$ 11,416	
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	1,470	0	1,470	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,470	\$ 0	\$ 1,470	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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		\$ 224,086	\$ 0	\$ 224,086	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,011,176	\$ 0	\$ 1,011,176	(Sch 2)
105	.20-.39	Fringe Benefits	6110	267,061	0	267,061	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,209	0	77,209	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,355,446	\$ 0	\$ 1,355,446	
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:**  
NORTHBROOK NURSING AND REHABILITATION

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

**Provider NPI:**  
1639178809

**OSHPD Facility Number:**  
206231024

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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)
		<b>Other Nonreimbursable</b>				
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	687	0	687 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 687	\$ 0	\$ 687
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		<b>Subtotal 105 - 145</b>		\$ 1,356,133	\$ 0	\$ 1,356,133
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,498	\$ 0	\$ 27,498 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,531	0	7,531 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	700	0	700 (Sch 4)
155		Social Services - Total	6600	\$ 35,729	\$ 0	\$ 35,729

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
NORTHBROOK NURSING AND REHABILITATION

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

Provider NPI:  
1639178809

OSHPD Facility Number:  
206231024

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	\$ 33,781	\$ 0	\$ 33,781	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,472	0	8,472	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,916	0	1,916	(Sch 4)
160		Activities - Total	6700	\$ 44,169	\$ 0	\$ 44,169	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 144,636	\$ 0	\$ 144,636	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,411	0	47,411	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	292,711	0	292,711	(Sch 6)
165		Administration - Total	6900	\$ 484,758	\$ 0	\$ 484,758	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 31,775	\$ 0	\$ 31,775	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,947	0	7,947	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,743	0	1,743	(Sch 4)
166		Medical Records - Total	6900	\$ 41,465	\$ 0	\$ 41,465	
167		CDPH Licensing Fees	6900	\$ 17,534	\$ 0	\$ 17,534	(Sch 6)
168		Professional Liability Insurance	6900	\$ 80,744	\$ 0	\$ 80,744	(Sch 6)
169		Quality Assurance Fees	6900	\$ 199,702	\$ 0	\$ 199,702	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 7,884	\$ 0	\$ 7,884	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,206	0	6,206	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	545	0	545	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 14,635	\$ 0	\$ 14,635	
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	
		<b>Subtotal 155 - 174</b>		\$ 918,736	\$ 0	\$ 918,736	
200		<b>Total</b>		\$ 3,203,604	\$ 0	\$ 3,203,604	

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							Fiscal Period	Provider NPI	Adjustments		
NORTHBROOK NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178809	6		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$10,448	(\$10,448)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	90,747	10,448	101,195	
							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)				
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$8,026	(\$8,026)	\$0	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,675	8,026	21,701	
							To reclassify medical waste 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)				

Provider Name							Fiscal Period			Provider NPI		Adjustments
NORTHBROOK NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639178809		6
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						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
3	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	415	(48)	367		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	152	152		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	44	(32)	12		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	32	32		
	10.7	165	1,2,3	7	165	N/A	Administration	521	(104)	417		
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments			
NORTHBROOK NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639178809		6			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>														
4	4.1	5	2	1	15	N/A	Medi-Cal 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 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	11,527	(5,881)	5,646				
5	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	5,919	5,919				

Provider Name							Fiscal Period			Provider NPI		Adjustments
NORTHBROOK NURSING AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639178809		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$4,053	\$4,053	