

**REPORT
ON THE
RATE SETTING AUDIT**

**STONEBROOK HEALTH AND REHABILITATION
LOS GATOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487987772**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Joe Hodges**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Ryan Case
Vice President
Aspen Skilled Healthcare, Inc.
350 De Soto Drive
Los Gatos, CA 95032

STONEBROOK HEALTH AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER (NPI) 1487987772
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 Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility No.:
206430720

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	\$ 2,493,963	\$ 117.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 535,461	\$ 25.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 453,977	\$ 21.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 299,806	\$ 14.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,253	\$ 1.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,089	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,816	\$ 1.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 227,875	\$ 10.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 749,366	\$ 35.25
11	Cost of Routine Service/Audited Total Costs	\$ 4,788,732	\$ 4,830,606	\$ 227.25
12	Total Patient Days	21,257	21,257	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 225.28	\$ 227.25	
14	Overpayments	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	14,392	14,456	
16	Medi-Cal Managed Care Days		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility No.:
206430720

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility No.:
206430720

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	\$ 68,958	\$ 68,958		
160	Activities	76,801		\$ 76,801	
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	414,850	0	0	414,850
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	257,454	0	0	257,454
083	Speech Pathology	30,777	0	0	30,777
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	2,348,204	68,958	76,801	2,493,963 *
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	\$ 3,197,044	\$ 68,958	\$ 76,801	\$ 3,197,044

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 101,771	\$ 101,771										
010	Housekeeping	85,331	3,852	\$ 89,183									
060	Laundry and Linen	45,746	3,377	3,075	\$ 52,198								
065	Dietary	240,009	15,091	13,745	0	\$ 268,845							
155	Social Services	N/A	896	816	0	0	\$ 1,712						
160	Activities	N/A	4,238	3,860	0	0	0	\$ 8,098					
165	Administration	N/A	4,410	4,017	0	0	0	0		\$ 8,427	\$ 8,427		
166	Medical Records	62,366	627	571	0	0	0	0		63,564		\$ 63,564	
170	Inservice Education - Nursing	48,877	985	897	0	0	0	0	\$ 50,760				
ANCILLARY SERVICES													
075	Patient Supplies		1,137	1,036	0	0	0	0	0	2,173	209	1,579	\$ 3,961
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,237	4,770	0	0	0	0	0	10,007	792	5,971	16,769
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		5,237	4,770	0	0	0	0	0	10,007	502	3,785	14,294
083	Speech Pathology		2,619	2,385	0	0	0	0	0	5,003	87	655	5,745
085	Pharmacy		689	628	0	0	0	0	0	1,317	327	2,469	4,113
090	Laboratory		0	0	0	0	0	0	0	0	72	544	616
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	169	1,275	1,444
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		52,570	47,880	52,198	268,845	1,712	8,098	50,760	482,062	6,251	47,148	535,461
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		806	734	0	0	0	0	0	1,541	18	138	1,697
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 584,100	\$ 101,771	\$ 89,183	\$ 52,198	\$ 268,845	\$ 1,712	\$ 8,098	\$ 50,760	\$ 512,109	\$ 8,427	\$ 63,564	\$ 584,100

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 178,691	\$ 178,691										
010	Housekeeping	24,179	6,763	\$ 30,942									
060	Laundry and Linen	11,671	5,929	1,067	\$ 18,667								
065	Dietary	218,208	26,497	4,769	0	\$ 249,474							
155	Social Services	19,091	1,573	283	0	0	\$ 20,947						
160	Activities	8,151	7,441	1,339	0	0	0	\$ 16,931					
165	Administration	N/A	7,743	1,394	0	0	0	0		\$ 9,137	\$ 9,137		
166	Medical Records	5,310	1,101	198	0	0	0	0		6,609		\$ 6,609	
170	Inservice Education - Nursing	1,330	1,730	311	0	0	0	0	\$ 3,372				
ANCILLARY SERVICES													
075	Patient Supplies	115,857	1,996	359	0	0	0	0	0	118,213	227	164	\$ 118,604
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	15,570	9,195	1,655	0	0	0	0	0	26,420	858	621	27,899
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	9,195	1,655	0	0	0	0	0	10,850	544	394	11,788
083	Speech Pathology	0	4,598	827	0	0	0	0	0	5,425	94	68	5,587
085	Pharmacy	189,843	1,210	218	0	0	0	0	0	191,271	355	257	191,882
090	Laboratory	43,017	0	0	0	0	0	0	0	43,017	78	57	43,152
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	100,903	0	0	0	0	0	0	0	100,903	183	133	101,219
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	23,992	92,304	16,612	18,667	249,474	20,947	16,931	3,372	442,298	6,777	4,902	453,977 *
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	4,439	1,416	255	0	0	0	0	0	6,109	20	14	6,144
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 960,252	\$ 178,691	\$ 30,942	\$ 18,667	\$ 249,474	\$ 20,947	\$ 16,931	\$ 3,372	\$ 944,506	\$ 9,137	\$ 6,609	\$ 960,252

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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)	\$ 362,907	91%							
	Property Tax (line 40)	34,199	9%	\$ 397,106						
005	Plant Operations and Maintenance			19,240	\$ 19,240					
010	Housekeeping			14,302	728	\$ 15,030				
060	Laundry and Linen			12,537	638	518	\$ 13,693			
065	Dietary			56,031	2,853	2,316	0	\$ 61,201		
155	Social Services			3,326	169	138	0	0	\$ 3,633	
160	Activities			15,735	801	651	0	0	0	\$ 17,187
165	Administration			16,374	834	677	0	0	0	0
166	Medical Records			2,328	119	96	0	0	0	0
170	Inservice Education - Nursing			3,659	186	151	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,222	215	175	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,445	990	804	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,445	990	804	0	0	0	0
083	Speech Pathology			9,722	495	402	0	0	0	0
085	Pharmacy			2,559	130	106	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			195,189	9,939	8,069	13,693	61,201	3,633	17,187
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			2,993	152	124	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 397,106	100%	\$ 397,106	\$ 19,240	\$ 15,030	\$ 13,693	\$ 61,201	\$ 3,633	\$ 17,187

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 362,907	91%							
	Property Tax (line 40)	34,199	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,885	\$ 17,885				
166	Medical Records				2,543		\$ 2,543			
170	Inservice Education - Nursing			\$ 3,996						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,611	444	63	\$ 5,119	\$ 4,678	\$ 441
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	21,239	1,680	239	23,157	21,163	1,994
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	21,239	1,065	151	22,455	20,521	1,934
083	Speech Pathology			0	10,619	184	26	10,830	9,897	933
085	Pharmacy			0	2,795	695	99	3,588	3,279	309
090	Laboratory			0	0	153	22	175	160	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	359	51	410	374	35
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			3,996	312,906	13,266	1,886	328,059	299,806	28,253
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	3,270	39	6	3,314	3,029	285
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 397,106	100%	\$ 3,996	\$ 376,678	\$ 17,885	\$ 2,543	\$ 397,106	\$ 362,907	\$ 34,199

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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. 74% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,592												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,004,682												
	Total Costs Allocable as Administration	1,010,274	74%											
167	CDPH Licensing Fees	21,691	2%											
168	Professional Liability Insurance	34,804	3%											
169	Quality Assurance Fees	307,214	22%											
174	Caregiver Training	0	0%											
	Total	1,373,983	100%						\$ 1,373,983					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,173	\$ 118,213	\$ 4,611	\$ 124,996	34,141	\$ 25,104	\$ 539	\$ 865	\$ 7,634	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			414,850	10,007	26,420	21,239	472,516	129,063	94,898	2,038	3,269	28,858	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			257,454	10,007	10,850	21,239	299,550	81,819	60,160	1,292	2,073	18,294	0
083	Speech Pathology			30,777	5,003	5,425	10,619	51,825	14,155	10,408	223	359	3,165	0
085	Pharmacy			0	1,317	191,271	2,795	195,382	53,366	39,240	842	1,352	11,932	0
090	Laboratory			0	0	43,017	0	43,017	11,750	8,639	185	298	2,627	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	100,903	0	100,903	27,561	20,265	435	698	6,162	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			2,493,963	482,062	442,298	312,906	3,731,229	1,019,146	749,366	16,089	25,816	227,875	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	1,541	6,109	3,270	10,920	2,983	2,193	47	76	667	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,373,983		\$ 3,197,044	\$ 512,109	\$ 944,506	\$ 376,678	\$ 5,030,337	\$ 1,373,983					
	Total Administrative Costs							\$ 1,373,983		\$ 1,010,274	\$ 21,691	\$ 34,804	\$ 307,214	\$ -
	Unit Cost Multiplier							0.27313938						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,991	\$ 15,746	\$ 20,428	\$ 108,165							
	TOTAL FACILITY COSTS							\$ 6,512,485						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	752									
010	Housekeeping	559	559								
060	Laundry and Linen	490	490	490							
065	Dietary	2,190	2,190	2,190							
155	Social Services	130	130	130							
160	Activities	615	615	615							
165	Administration	640	640	640							
166	Medical Records	91	91	91							
170	Inservice Education - Nursing	143	143	143							
	ANCILLARY SERVICES										
075	Patient Supplies	165	165	165						124,996	124,996
077	Specialized Support Surfaces									0	0
080	Physical Therapy	760	760	760						472,516	472,516
081	Respiratory Therapy									0	0
082	Occupational Therapy	760	760	760						299,550	299,550
083	Speech Pathology	380	380	380						51,825	51,825
085	Pharmacy	100	100	100						195,382	195,382
090	Laboratory									43,017	43,017
095	Home Health Services									0	0
100	Other Ancillary Services									100,903	100,903
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,629	7,629	7,629	106,060	63,636	2,372,196	2,372,196	2,372,196	3,731,229	3,731,229
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	117	117	117						10,920	10,920
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,521	14,769	14,210	106,060	63,636	2,372,196	2,372,196	2,372,196	5,030,337	5,030,337
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 68,958 0.029069267	\$ 76,801 0.032375487			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 101,771 6.89085246	\$ 89,183 6.27607224	\$ 52,198 0.49215343	\$ 268,845 4.22472445	\$ 1,712 0.00072157	\$ 8,098 0.00341357	\$ 50,760 0.02139784	\$ 8,427 0.00167520	\$ 63,564 0.01263617
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 178,691 12.09905884	\$ 30,942 2.17750696	\$ 18,667 0.17599960	\$ 249,474 3.92032307	\$ 20,947 0.00883020	\$ 16,931 0.00713731	\$ 3,372 0.00142128	\$ 9,137 0.00181638	\$ 6,609 0.00131386
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 397,106 25.58507828	\$ 19,240 1.30272726	\$ 15,030 1.05772578	\$ 13,693 0.12910909	\$ 61,201 0.96173100	\$ 3,633 0.00153146	\$ 17,187 0.00724498	\$ 3,996 0.00168460	\$ 17,885 0.00355546	\$ 2,543 0.00050554

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 81,996	\$ 0	\$ 81,996	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,775	0	19,775	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,691	0	178,691	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 280,462	\$ 0	\$ 280,462	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 68,751	\$ 0	\$ 68,751	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,580	0	16,580	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,179	0	24,179	(Sch 4)
010		Housekeeping - Total	6300	\$ 109,510	\$ 0	\$ 109,510	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,116	0	9,116	(Sch 5)
025		Depreciation: Equipment	7140	9,545	0	9,545	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	49,200	0	49,200	(Sch 5)
035		Leases and Rentals	7200	295,046	0	295,046	(Sch 5)
040		Property Taxes	7300	34,199	0	34,199	(Sch 5)
045		Property Insurance	7400	5,592	0	5,592	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 792,670	\$ 0	\$ 792,670	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 36,857	\$ 0	\$ 36,857	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,889	0	8,889	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,671	0	11,671	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 57,417	\$ 0	\$ 57,417	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 193,511	\$ 0	\$ 193,511	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,498	0	46,498	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	218,208	0	218,208	(Sch 4)
065		Dietary - Total	6500	\$ 458,217	\$ 0	\$ 458,217	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	115,857	0	115,857	(Sch 4)
075		Patient Supplies - Total	8100	\$ 115,857	\$ 0	\$ 115,857	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 334,242	\$ 0	\$ 334,242	(Sch 2)
080	.20-.39	Fringe Benefits	8200	80,608	0	80,608	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	15,570	0	15,570	(Sch 4)
080		Physical Therapy - Total	8200	\$ 430,420	\$ 0	\$ 430,420	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 207,429	\$ 0	\$ 207,429	(Sch 2)
082	.20-.39	Fringe Benefits	8250	50,025	0	50,025	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 257,454	\$ 0	\$ 257,454	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 24,797	\$ 0	\$ 24,797	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,980	0	5,980	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,777	\$ 0	\$ 30,777	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	189,843	0	189,843	(Sch 4)
085		Pharmacy - Total	8300	\$ 189,843	\$ 0	\$ 189,843	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	43,017	0	43,017	(Sch 4)
090		Laboratory - Total	8400	\$ 43,017	\$ 0	\$ 43,017	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	100,903	0	100,903	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 100,903	\$ 0	\$ 100,903	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,168,271	\$ 0	\$ 1,168,271	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,891,933	\$ 0	\$ 1,891,933	(Sch 2)
105	.20-.39	Fringe Benefits	6110	456,271	0	456,271	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	23,992	0	23,992	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,372,196	\$ 0	\$ 2,372,196	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,439	0	4,439 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,439	\$ 0	\$ 4,439
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,376,635	\$ 0	\$ 2,376,635
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 55,559	\$ 0	\$ 55,559 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,399	0	13,399 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	19,091	0	19,091 (Sch 4)
155		Social Services - Total	6600	\$ 88,049	\$ 0	\$ 88,049

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
STONEBROOK HEALTH AND REHABILITATION

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

Provider NPI:
1487987772

OSHPD Facility Number:
206430720

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	\$ 61,878	\$ 0	\$ 61,878	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,923	0	14,923	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,151	0	8,151	(Sch 4)
160		Activities - Total	6700	\$ 84,952	\$ 0	\$ 84,952	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 338,219	\$ 0	\$ 338,219	(Sch 6)
165	.20-.39	Fringe Benefits	6900	109,945	0	109,945	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	556,518	0	556,518	(Sch 6)
165		Administration - Total	6900	\$ 1,004,682	\$ 0	\$ 1,004,682	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 50,248	\$ 0	\$ 50,248	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,118	0	12,118	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,310	0	5,310	(Sch 4)
166		Medical Records - Total	6900	\$ 67,676	\$ 0	\$ 67,676	
167		CDPH Licensing Fees	6900	\$ 21,691	\$ 0	\$ 21,691	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,804	\$ 0	\$ 34,804	(Sch 6)
169		Quality Assurance Fees	6900	\$ 307,214	\$ 0	\$ 307,214	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,380	\$ 0	\$ 39,380	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,497	0	9,497	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,330	0	1,330	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 50,207	\$ 0	\$ 50,207	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,659,275	\$ 0	\$ 1,659,275	
200		Total		\$ 6,512,485	\$ 0	\$ 6,512,485	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 210,395	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
STONEBROOK HEALTH AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487987772		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report fo informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$210,395	\$210,395	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
STONEBROOK HEALTH AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487987772	3	
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 STATISTICS</u>										
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	666	86	752
	10.7	010	1,2	7	010	N/A	Housekeeping	495	64	559
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	512	(22)	490
	10.7	065	1,2,3	7	065	N/A	Dietary	3,137	(947)	2,190
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	263	(98)	165
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	651	109	760
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	651	109	760
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	326	54	380
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	100	100
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	7,358	271	7,629
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	132	(15)	117
	10.7	155	1,2,3	7	155	N/A	Social Services	576	(446)	130
	10.7	160	1,2,3	7	160	N/A	Activities	0	615	615
	10.7	165	1,2,3	7	165	N/A	Administration	765	(125)	640
	10.7	166	1,2,3	7	166	N/A	Medical Records	48	43	91
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	143	143
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	15,580	(59)	15,521
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	14,914	(145)	14,769
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	14,419	(209)	14,210
To adjust square footage statistics to agree with the 2010 Medi-Cal audit report. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2304, and 2306										

Provider Name							Fiscal Period		Provider NPI		Adjustments
STONEBROOK HEALTH AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487987772		3
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>											
3	4.1	5	2	1	15	N/A	Medi-Cal Days	14,392	64	14,456	
							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 February 28, 2013 Report Date: March 13, 2013 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				