

**REPORT
ON THE
RATE SETTING AUDIT**

**THE BRADLEY GARDENS
SAN JACINTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1740277037**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 2, 2013

Administrator
The Bradley Gardens
980 West 7th Street
San Jacinto, CA 92582

THE BRADLEY GARDENS
NATIONAL PROVIDER IDENTIFIER (NPI) 1740277037
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$5,733, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Administrator
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

cc: Kevin Cablayan
Director of Finance
Healthcare Management Systems
3838 Camino Del Rio North Suite 220
San Diego, CA 92108

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility No.:
206331148

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	\$ 1,114,890	\$ 77.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 403,777	\$ 28.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 285,482	\$ 19.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 100,762	\$ 6.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,852	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,651	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 118,694	\$ 8.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 200,097	\$ 13.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 415,628	\$ 28.85
11	Cost of Routine Service/Audited Total Costs	\$ 2,645,276.00	\$ 2,659,832	\$ 184.60
12	Total Patient Days (Adj)	14,409	14,409	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.58	\$ 184.60	
14	Overpayments (Adj 4)	\$ 0	\$ 5,733	
15	Medi-Cal Days (Adj 2)	8,111	7,495	
16	Medi-Cal Managed Care Days (Adj 3)		218	
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:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility No.:
206331148

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:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility No.:
206331148

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 27,582	\$ 27,582		
160	Activities	36,023		\$ 36,023	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,051,285	27,582	36,023	1,114,890 *
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	\$ 1,114,890	\$ 27,582	\$ 36,023	\$ 1,114,890

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
THE BRADLEY GARDENS

NPI:
1740277037

OSHPD Facility Number:
206331148

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 52,488	\$ 52,488										
010	Housekeeping	80,554	557	\$ 81,111									
060	Laundry and Linen	31,077	4,790	7,482	\$ 43,350								
065	Dietary	155,542	8,053	12,578	0	\$ 176,173							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	1,198	1,871	0	0	0	\$ 3,068					
165	Administration	N/A	2,214	3,458	0	0	0	0		\$ 5,672	\$ 5,672		
166	Medical Records	57,091	466	728	0	0	0	0		58,285		\$ 58,285	
170	Inservice Education - Nursing	48,335	0	0	0	0	0	0	\$ 48,335				
ANCILLARY SERVICES													
075	Patient Supplies		958	1,496	0	0	0	0	0	2,455	23	235	\$ 2,712
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,214	3,458	0	0	0	0	0	5,672	341	3,509	9,523
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	285	2,928	3,213
083	Speech Pathology		0	0	0	0	0	0	0	0	6	61	67
085	Pharmacy		0	0	0	0	0	0	0	0	146	1,505	1,652
090	Laboratory		0	0	0	0	0	0	0	0	42	432	474
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	79	811	890
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		31,067	48,523	43,350	176,173	0	3,068	48,335	350,516	4,723	48,538	403,777
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		971	1,517	0	0	0	0	0	2,488	26	266	2,779
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 425,087	\$ 52,488	\$ 81,111	\$ 43,350	\$ 176,173	\$ -	\$ 3,068	\$ 48,335	\$ 361,130	\$ 5,672	\$ 58,285	\$ 425,087

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
THE BRADLEY GARDENS

NPI:
1740277037

OSHPD Facility Number:
206331148

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	\$ 95,606	\$ 95,606										
010	Housekeeping	2,398	1,014	\$ 3,412									
060	Laundry and Linen	717	8,726	315	\$ 9,758								
065	Dietary	97,144	14,669	529	0	\$ 112,342							
155	Social Services	456	0	0	0	0	\$ 456						
160	Activities	5,018	2,181	79	0	0	0	\$ 7,278					
165	Administration	N/A	4,033	145	0	0	0	0		\$ 4,178	\$ 4,178		
166	Medical Records	12,856	849	31	0	0	0	0		13,736		\$ 13,736	
170	Inservice Education - Nursing	379	0	0	0	0	0	0	\$ 379				
ANCILLARY SERVICES													
075	Patient Supplies	2,383	1,745	63	0	0	0	0	0	4,191	17	55	\$ 4,263
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	118,149	4,033	145	0	0	0	0	0	122,327	252	827	123,406
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	111,199	0	0	0	0	0	0	0	111,199	210	690	112,099
083	Speech Pathology	2,317	0	0	0	0	0	0	0	2,317	4	14	2,336
085	Pharmacy	57,156	0	0	0	0	0	0	0	57,156	108	355	57,619
090	Laboratory	16,390	0	0	0	0	0	0	0	16,390	31	102	16,523
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,810	0	0	0	0	0	0	0	30,810	58	191	31,059
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	81,723	56,588	2,041	9,758	112,342	456	7,278	379	270,564	3,479	11,439	285,482 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,465	1,769	64	0	0	0	0	0	5,298	19	63	5,379
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 638,166	\$ 95,606	\$ 3,412	\$ 9,758	\$ 112,342	\$ 456	\$ 7,278	\$ 379	\$ 620,252	\$ 4,178	\$ 13,736	\$ 638,166

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 110,535	89%							
	Property Tax (line 40)	13,001	11%	\$ 123,536						
005	Plant Operations and Maintenance			1,505	\$ 1,505					
010	Housekeeping			1,294	16	\$ 1,310				
060	Laundry and Linen			11,138	137	121	\$ 11,396			
065	Dietary			18,723	231	203	0	\$ 19,157		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			2,784	34	30	0	0	0	\$ 2,849
165	Administration			5,147	63	56	0	0	0	0
166	Medical Records			1,084	13	12	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,228	27	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,147	63	56	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			72,228	891	784	11,396	19,157	0	2,849
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			2,258	28	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 123,536	100%	\$ 123,536	\$ 1,505	\$ 1,310	\$ 11,396	\$ 19,157	\$ -	\$ 2,849

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 110,535	89%							
	Property Tax (line 40)	13,001	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,267	\$ 5,267				
166	Medical Records				1,109		\$ 1,109			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,279	21	4	\$ 2,305	\$ 2,062	\$ 243
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,267	317	67	5,651	5,056	595
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	265	56	320	287	34
083	Speech Pathology			0	0	6	1	7	6	1
085	Pharmacy			0	0	136	29	165	147	17
090	Laboratory			0	0	39	8	47	42	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	73	15	89	79	9
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	107,305	4,386	923	112,614	100,762	11,852 *
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	2,310	24	5	2,339	2,093	246
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 123,536	100%	\$ -	\$ 117,161	\$ 5,267	\$ 1,109	\$ 123,536	\$ 110,535	\$ 13,001

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
THE BRADLEY GARDENS

NPI:
1740277037

OSHPD Facility Number:
206331148

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 56% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 16% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,739												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	495,353												
	Total Costs Allocable as Administration	499,092	56%											
167	CDPH Licensing Fees	10,388	1%											
168	Professional Liability Insurance	142,529	16%											
169	Quality Assurance Fees	240,279	27%											
174	Caregiver Training	0	0%											
	Total	892,288	100%						\$ 892,288					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,455	\$ 4,191	\$ 2,279	\$ 8,925	3,598	\$ 2,012	\$ 42	\$ 575	\$ 969	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,672	122,327	5,267	133,266	53,723	30,049	625	8,581	14,467	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	111,199	0	111,199	44,827	25,074	522	7,160	12,071	0
083	Speech Pathology			0	0	2,317	0	2,317	934	522	11	149	252	0
085	Pharmacy			0	0	57,156	0	57,156	23,041	12,888	268	3,680	6,205	0
090	Laboratory			0	0	16,390	0	16,390	6,607	3,696	77	1,055	1,779	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,810	0	30,810	12,420	6,947	145	1,984	3,345	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			1,114,890	350,516	270,564	107,305	1,843,275	743,068	415,628	8,651	118,694	200,097	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	2,488	5,298	2,310	10,095	4,070	2,276	47	650	1,096	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 892,288		\$ 1,114,890	\$ 361,130	\$ 620,252	\$ 117,161	\$ 2,213,433	\$ 892,288					
	Total Administrative Costs							\$ 892,288		\$ 499,092	\$ 10,388	\$ 142,529	\$ 240,279	\$ -
	Unit Cost Multiplier							0.40312407						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,957	\$ 17,914	\$ 6,375	\$ 88,246							
	TOTAL FACILITY COSTS							\$ 3,193,967						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
THE BRADLEY GARDENS

NPI:
1740277037

OSHPD Facility Number:
206331148

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	86	86								
060	Laundry and Linen	740	740	740							
065	Dietary	1,244	1,244	1,244							
155	Social Services										
160	Activities	185	185	185							
165	Administration	342	342	342							
166	Medical Records	72	72	72							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	148	148	148						8,925	8,925
077	Specialized Support Surfaces									0	0
080	Physical Therapy	342	342	342						133,266	133,266
081	Respiratory Therapy									0	0
082	Occupational Therapy									111,199	111,199
083	Speech Pathology									2,317	2,317
085	Pharmacy									57,156	57,156
090	Laboratory									16,390	16,390
095	Home Health Services									0	0
100	Other Ancillary Services									30,810	30,810
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,799	4,799	4,799	59,509	43,227	1,133,008	1,133,008	1,133,008	1,843,275	1,843,275
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	150	150	150						10,095	10,095
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,208	8,108	8,022	59,509	43,227	1,133,008	1,133,008	1,133,008	2,213,433	2,213,433
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 27,582	\$ 36,023			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024344047	0.031794127			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 52,488	\$ 81,111	\$ 43,350	\$ 176,173	\$ -	\$ 3,068	\$ 48,335	\$ 5,672	\$ 58,285
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.47360632	10.11103592	0.72845511	4.07553832	0.00000000	0.00270798	0.04266078	0.00256251	0.02633245
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 95,606	\$ 3,412	\$ 9,758	\$ 112,342	\$ 456	\$ 7,278	\$ 379	\$ 4,178	\$ 13,736
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.79156389	0.42533963	0.16396694	2.59888098	0.00040247	0.00642372	0.00033451	0.00188765	0.00620557
	TOTAL CAPITAL COSTS - SCH. 5	\$ 123,536	\$ 1,505	\$ 1,310	\$ 11,396	\$ 19,157	\$ -	\$ 2,849	\$ -	\$ 5,267	\$ 1,109
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.05068226	0.18562756	0.16334114	0.19149611	0.44317593	0.00000000	0.00251449	0.00000000	0.00237942	0.00050093

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

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	\$ 42,473	\$ 0	\$ 42,473	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,015	0	10,015	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	95,606	0	95,606	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 148,094	\$ 0	\$ 148,094	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,502	\$ 0	\$ 66,502	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,052	0	14,052	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	2,398	0	2,398	(Sch 4)
010		Housekeeping - Total	6300	\$ 82,952	\$ 0	\$ 82,952	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 12,393	\$ 0	\$ 12,393	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,754	0	1,754	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	13,739	0	13,739	(Sch 5)
040		Property Taxes	7300	13,001	0	13,001	(Sch 5)
045		Property Insurance	7400	3,739	0	3,739	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	82,649	0	82,649	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 358,321	\$ 0	\$ 358,321	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 24,263	\$ 0	\$ 24,263	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,814	0	6,814	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	717	0	717	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 31,794	\$ 0	\$ 31,794	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 127,321	\$ 0	\$ 127,321	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,221	0	28,221	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	97,144	0	97,144	(Sch 4)
065		Dietary - Total	6500	\$ 252,686	\$ 0	\$ 252,686	
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	2,383	0	2,383	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,383	\$ 0	\$ 2,383	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	118,149	0	118,149	(Sch 4)
080		Physical Therapy - Total	8200	\$ 118,149	\$ 0	\$ 118,149	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	111,199	0	111,199	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 111,199	\$ 0	\$ 111,199	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,317	0	2,317	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,317	\$ 0	\$ 2,317	
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	57,156	0	57,156	(Sch 4)
085		Pharmacy - Total	8300	\$ 57,156	\$ 0	\$ 57,156	
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	16,390	0	16,390	(Sch 4)
090		Laboratory - Total	8400	\$ 16,390	\$ 0	\$ 16,390	
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	30,810	0	30,810	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,810	\$ 0	\$ 30,810	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

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		\$ 338,404	\$ 0	\$ 338,404	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 873,554	\$ 0	\$ 873,554	(Sch 2)
105	.20-.39	Fringe Benefits	6110	177,731	0	177,731	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	81,723	0	81,723	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,133,008	\$ 0	\$ 1,133,008	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,465	0	3,465	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,465	\$ 0	\$ 3,465	
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		\$ 1,136,473	\$ 0	\$ 1,136,473	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 22,872	\$ 0	\$ 22,872	(Sch 2)
155	.20-.39	Fringe Benefits	6600	4,710	0	4,710	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	456	0	456	(Sch 4)
155		Social Services - Total	6600	\$ 28,038	\$ 0	\$ 28,038	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE BRADLEY GARDENS

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

NPI:
1740277037

OSHPD Facility Number:
206331148

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	\$ 29,583	\$ 0	\$ 29,583	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,440	0	6,440	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,018	0	5,018	(Sch 4)
160		Activities - Total	6700	\$ 41,041	\$ 0	\$ 41,041	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 187,823	\$ 0	\$ 187,823	(Sch 6)
165	.20-.39	Fringe Benefits	6900	31,903	0	31,903	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	275,627	0	275,627	(Sch 6)
165		Administration - Total	6900	\$ 495,353	\$ 0	\$ 495,353	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,902	\$ 0	\$ 48,902	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,189	0	8,189	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,856	0	12,856	(Sch 4)
166		Medical Records - Total	6900	\$ 69,947	\$ 0	\$ 69,947	
167		CDPH Licensing Fees	6900	\$ 10,388	\$ 0	\$ 10,388	(Sch 6)
168		Professional Liability Insurance	6900	\$ 142,529	\$ 0	\$ 142,529	(Sch 6)
169		Quality Assurance Fees	6900	\$ 240,279	\$ 0	\$ 240,279	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40,353	\$ 0	\$ 40,353	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,982	0	7,982	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	379	0	379	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 48,714	\$ 0	\$ 48,714	
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		\$ 1,076,289	\$ 0	\$ 1,076,289	
200		Total		\$ 3,193,967	\$ 0	\$ 3,193,967	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 21,860	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
THE BRADLEY GARDENS

NPI:
1740277037

OSHPD Facility Number:
206331148
Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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	0							
010	4	Housekeeping - Other - Nonlabor	0							
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	0							
065	4	Dietary - Other - Nonlabor	0							
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							

Provider Name:
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NPI:
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Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
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							
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							

Provider Name:
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NPI:
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206331148

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

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

Provider Name							Fiscal Period			NPI		Adjustments
THE BRADLEY GARDENS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1740277037		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>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$21,860	\$21,860		

Provider Name							Fiscal Period	NPI		Adjustments
THE BRADLEY GARDENS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1740277037		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.				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through April 30, 2013 Reports Dated: May 23, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	8,111	(616)	7,495
3	N/A			1	16		Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	218	218

Provider Name							Fiscal Period	NPI		Adjustments
THE BRADLEY GARDENS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1740277037		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 OTHER MATTERS</u>										
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$5,733	\$5,733