

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN BRUNO SKILLED NURSING HOSPITAL
SAN BRUNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1346232469**

**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: Jun Yan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

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

SAN BRUNO SKILLED NURSING HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1346232469
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 \$1,777, which resulted from Medi-Cal overpayments

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.

Michelle Lewis
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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 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.

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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility No.:
206410877

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	\$ 1,880,657	\$ 120.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 509,102	\$ 32.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 334,725	\$ 21.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 565,384	\$ 36.14
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44,167	\$ 2.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,185	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,272	\$ 1.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 185,315	\$ 11.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 393,277	\$ 25.14
11	Cost of Routine Service/Audited Total Costs	\$ 3,937,194	\$ 3,940,085	\$ 251.88
12	Total Patient Days	15,643	15,643	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 251.69	\$ 251.88	
14	Overpayments (Adj 5)	\$ 0	\$ (1,777)	
15	Medi-Cal Days (Adj 3)	9,854	1,480	
16	Medi-Cal Managed Care Days (Adj 4)		8,171	
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility No.:
206410877

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility No.:
206410877

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	\$ 56,749	\$ 56,749		
160	Activities	97,883		\$ 97,883	
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	1,726,025	56,749	97,883	1,880,657 *
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	\$ 1,880,657	\$ 56,749	\$ 97,883	\$ 1,880,657

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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	\$ 59,436	\$ 59,436										
010	Housekeeping	98,517	-	\$ 98,517									
060	Laundry and Linen	65,678	2,122	3,517	\$ 71,316								
065	Dietary	246,764	5,432	9,003	0	\$ 261,199							
155	Social Services	N/A	6,393	10,597	0	\$ 16,991							
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,942	4,877	0	0	0	0		\$ 7,819	\$ 7,819		
166	Medical Records	17,340	339	563	0	0	0	0		18,242		\$ 18,242	
170	Inservice Education - Nursing	33,872	0	0	0	0	0	0	\$ 33,872				
ANCILLARY SERVICES													
075	Patient Supplies		453	750	0	0	0	0	0	1,203	55	128	\$ 1,385
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		981	1,626	0	0	0	0	0	2,606	337	785	3,728
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	228	532	760
083	Speech Pathology		0	0	0	0	0	0	0	0	138	321	459
085	Pharmacy		424	703	0	0	0	0	0	1,128	143	335	1,606
090	Laboratory		0	0	0	0	0	0	0	0	36	84	120
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	14	32	46
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		38,766	64,256	71,316	261,199	16,991	0	33,872	486,399	6,811	15,892	509,102
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		1,584	2,626	0	0	0	0	0	4,210	57	133	4,400
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 521,607	\$ 59,436	\$ 98,517	\$ 71,316	\$ 261,199	\$ 16,991	\$ -	\$ 33,872	\$ 495,546	\$ 7,819	\$ 18,242	\$ 521,607

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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	\$ 130,700	\$ 130,700										
010	Housekeeping	29,476	0	\$ 29,476									
060	Laundry and Linen	19,549	4,666	1,052	\$ 25,267								
065	Dietary	94,882	11,944	2,694	0	\$ 109,520							
155	Social Services	1,425	14,059	3,171	0	0	\$ 18,655						
160	Activities	7,018	0	0	0	0	0	\$ 7,018					
165	Administration	N/A	6,470	1,459	0	0	0	0		\$ 7,929	\$ 7,929		
166	Medical Records	0	747	168	0	0	0	0		915		\$ 915	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	18,934	995	224	0	0	0	0	0	20,154	56	6	\$ 20,216
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	145,691	2,157	486	0	0	0	0	0	148,334	341	39	148,715
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	109,593	0	0	0	0	0	0	0	109,593	231	27	109,851
083	Speech Pathology	66,142	0	0	0	0	0	0	0	66,142	140	16	66,298
085	Pharmacy	62,014	933	210	0	0	0	0	0	63,158	146	17	63,320
090	Laboratory	17,288	0	0	0	0	0	0	0	17,288	36	4	17,329
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,685	0	0	0	0	0	0	0	6,685	14	2	6,701
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	62,090	85,246	19,225	25,267	109,520	18,655	7,018	0	327,021	6,907	797	334,725
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	1,470	3,484	786	0	0	0	0	0	5,739	58	7	5,804
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 772,957	\$ 130,700	\$ 29,476	\$ 25,267	\$ 109,520	\$ 18,655	\$ 7,018	\$ -	\$ 764,113	\$ 7,929	\$ 915	\$ 772,957

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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)	\$ 604,704	93%							
	Property Tax (line 40)	47,239	7%	\$ 651,943						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			23,273	0	0	\$ 23,273			
065	Dietary			59,578	0	0	0	\$ 59,578		
155	Social Services			70,128	0	0	0	0	\$ 70,128	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			32,271	0	0	0	0	0	0
166	Medical Records			3,724	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,965	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,757	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,655	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			425,216	0	0	23,273	59,578	70,128	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			17,377	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 651,943	100%	\$ 651,943	\$ -	\$ -	\$ 23,273	\$ 59,578	\$ 70,128	\$ -

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 604,704	93%							
	Property Tax (line 40)	47,239	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,271	\$ 32,271				
166	Medical Records				3,724		\$ 3,724			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,965	226	26	\$ 5,217	\$ 4,839	\$ 378 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	10,757	1,389	160	12,307	11,415	892 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	942	109	1,050	974	76 ***
083	Speech Pathology			0	0	568	66	634	588	46 ***
085	Pharmacy			0	4,655	592	68	5,315	4,930	385 ***
090	Laboratory			0	0	149	17	166	154	12 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	57	7	64	59	5 ***
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	578,195	28,113	3,244	609,552	565,384	44,167 *
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	17,377	235	27	17,639	16,361	1,278
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 651,943	100%	\$ -	\$ 615,948	\$ 32,271	\$ 3,724	\$ 651,943	\$ 604,704	\$ 47,239

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,838												
055	Interest - Other	36,400												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	403,208												
	Total Costs Allocable as Administration	451,446	65%											
167	CDPH Licensing Fees	10,543	2%											
168	Professional Liability Insurance	20,975	3%											
169	Quality Assurance Fees	212,724	31%											
174	Caregiver Training	0	0%											
	Total	695,688	100%						\$ 695,688					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,203	\$ 20,154	\$ 4,965	\$ 26,322	4,875	\$ 3,163	\$ 74	\$ 147	\$ 1,491	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,606	148,334	10,757	161,697	29,948	19,434	454	903	9,157	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	109,593	0	109,593	20,297	13,171	308	612	6,206	0
083	Speech Pathology			0	0	66,142	0	66,142	12,250	7,949	186	369	3,746	0
085	Pharmacy			0	1,128	63,158	4,655	68,940	12,768	8,286	193	385	3,904	0
090	Laboratory			0	0	17,288	0	17,288	3,202	2,078	49	97	979	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,685	0	6,685	1,238	803	19	37	379	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			1,880,657	486,399	327,021	578,195	3,272,272	606,049	393,277	9,185	18,272	185,315	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	4,210	5,739	17,377	27,326	5,061	3,284	77	153	1,548	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 695,688		\$ 1,880,657	\$ 495,546	\$ 764,113	\$ 615,948	\$ 3,756,265	\$ 695,688					
	Total Administrative Costs							\$ 695,688		\$ 451,446	\$ 10,543	\$ 20,975	\$ 212,724	\$ -
	Unit Cost Multiplier							0.18520740						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 26,061	\$ 8,844	\$ 35,995	\$ 70,899							
	TOTAL FACILITY COSTS							\$ 4,522,852						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	225	225	225							
065	Dietary	576	576	576							
155	Social Services	678	678	678							
160	Activities										
165	Administration	312	312	312							
166	Medical Records	36	36	36							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	48	48	48						26,322	26,322
077	Specialized Support Surfaces									0	0
080	Physical Therapy	104	104	104						161,697	161,697
081	Respiratory Therapy									0	0
082	Occupational Therapy									109,593	109,593
083	Speech Pathology									66,142	66,142
085	Pharmacy	45	45	45						68,940	68,940
090	Laboratory									17,288	17,288
095	Home Health Services									0	0
100	Other Ancillary Services									6,685	6,685
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,111	4,111	4,111	155,280	46,584	1,788,115	1,788,115	1,788,115	3,272,272	3,272,272
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	168	168	168						27,326	27,326
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,303	6,303	6,303	155,280	46,584	1,788,115	1,788,115	1,788,115	3,756,265	3,756,265
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,749 0.031736773	\$ 97,883 0.054740886			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 59,436 9.42979534	\$ 98,517 15.63017611	\$ 71,316 0.45927675	\$ 261,199 5.60704413	\$ 16,991 0.00950200	\$ - 0.00000000	\$ 33,872 0.01894285	\$ 7,819 0.00208151	\$ 18,242 0.00485646
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 130,700 20.73615739	\$ 29,476 4.67650325	\$ 25,267 0.16271799	\$ 109,520 2.35101521	\$ 18,655 0.01043265	\$ 7,018 0.00392480	\$ - 0.00000000	\$ 7,929 0.00211081	\$ 915 0.00024356
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 651,943 103.43376170	\$ - 0.00000000	\$ - 0.00000000	\$ 23,273 0.14987504	\$ 59,578 1.27893368	\$ 70,128 0.03921901	\$ - 0.00000000	\$ - 0.00000000	\$ 32,271 0.00859134	\$ 3,724 0.00099131

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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	\$ 41,691	\$ 0	\$ 41,691	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,745	0	17,745	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	130,700	0	130,700	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 190,136	\$ 0	\$ 190,136	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	98,517	0	98,517	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,476	0	29,476	(Sch 4)
010		Housekeeping - Total	6300	\$ 127,993	\$ 0	\$ 127,993	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,534	0	11,534	(Sch 5)
025		Depreciation: Equipment	7140	10,535	0	10,535	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,265	0	2,265	(Sch 5)
035		Leases and Rentals	7200	580,370	0	580,370	(Sch 5)
040		Property Taxes	7300	61,504	(14,265)	47,239	(Sch 5)
045		Property Insurance	7400	11,838	0	11,838	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 36,400	\$ 0	\$ 36,400	(Sch 6)
057		Subtotal 005 - 055		\$ 1,032,575	\$ (14,265)	\$ 1,018,310	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	65,678	0	65,678	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,549	0	19,549	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,227	\$ 0	\$ 85,227	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 167,828	\$ 0	\$ 167,828	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,936	0	78,936	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	94,882	0	94,882	(Sch 4)
065		Dietary - Total	6500	\$ 341,646	\$ 0	\$ 341,646	
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	18,934	0	18,934	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,934	\$ 0	\$ 18,934	
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:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1346232469

OSHPD Facility Number:

206410877

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	145,691	0	145,691	(Sch 4)
080		Physical Therapy - Total	8200	\$ 145,691	\$ 0	\$ 145,691	
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	109,593	0	109,593	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 109,593	\$ 0	\$ 109,593	
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	66,142	0	66,142	(Sch 4)
083		Speech Pathology - Total	8280	\$ 66,142	\$ 0	\$ 66,142	
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	62,014	0	62,014	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,014	\$ 0	\$ 62,014	
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	17,288	0	17,288	(Sch 4)
090		Laboratory - Total	8400	\$ 17,288	\$ 0	\$ 17,288	
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	6,685	0	6,685	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,685	\$ 0	\$ 6,685	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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		\$ 426,347	\$ 0	\$ 426,347	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,173,288	\$ 0	\$ 1,173,288	(Sch 2)
105	.20-.39	Fringe Benefits	6110	552,737	0	552,737	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	62,090	0	62,090	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,788,115	\$ 0	\$ 1,788,115	
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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	1,470	0	1,470 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,470	\$ 0	\$ 1,470
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		\$ 1,789,585	\$ 0	\$ 1,789,585
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,059	\$ 0	\$ 40,059 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,690	0	16,690 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,425	0	1,425 (Sch 4)
155		Social Services - Total	6600	\$ 58,174	\$ 0	\$ 58,174

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider NPI:
1346232469

OSHPD Facility Number:
206410877

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	\$ 68,099	\$ 0	\$ 68,099	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,784	0	29,784	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,018	0	7,018	(Sch 4)
160		Activities - Total	6700	\$ 104,901	\$ 0	\$ 104,901	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 110,694	\$ 0	\$ 110,694	(Sch 6)
165	.20-.39	Fringe Benefits	6900	53,666	0	53,666	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	238,848	0	238,848	(Sch 6)
165		Administration - Total	6900	\$ 403,208	\$ 0	\$ 403,208	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 12,638	\$ 0	\$ 12,638	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,702	0	4,702	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 17,340	\$ 0	\$ 17,340	
167		CDPH Licensing Fees	6900	\$ 10,543	\$ 0	\$ 10,543	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,975	\$ 0	\$ 20,975	(Sch 6)
169		Quality Assurance Fees	6900	\$ 212,724	\$ 0	\$ 212,724	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,902	\$ 0	\$ 24,902	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,970	0	8,970	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 33,872	\$ 0	\$ 33,872	
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		\$ 861,737	\$ 0	\$ 861,737	
200		Total		\$ 4,537,117	\$ (14,265)	\$ 4,522,852	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 239,788	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346232469		5
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.						
1	N/A			8	210	N/A	MEMORANDUM ADJUSTMENT 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	\$239,788	\$239,788

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346232469		5
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 COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501	\$61,504	(\$14,265)	\$47,239	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346232469		5
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											
3	4.1	005	6	1	015	N/A	Medi-Cal Nursing Facility Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 31, 2012 Report Date: November 31, 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	9,854	(8,374)	1,480	
4	Not Reported			1	016	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	8,171	8,171	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346232469		5
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>												
5	Not Reported			1	014	N/A	Medi-Cal 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	\$1,777	\$1,777	