

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BLOOMFIELD WEST, INC.  
LYNWOOD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1487740452**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn Sampson  
Auditor: Rox Uch**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 27, 2013

Katherine Lance, Administrator  
Bloomfield West, Inc.  
3333 East Imperial Highway  
Lynwood, CA 90262

BLOOMFIELD WEST, INC.  
NATIONAL PROVIDER IDENTIFIER (NPI): 1487740452  
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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.

Katherine Lance  
Page 2

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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility No.:  
206190504

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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## SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	0	\$	0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	0	\$	0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	0	\$	0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	0	\$	0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	0	\$	0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
11	Cost of Routine Service/Audited Total Costs	\$	-	\$	-	\$	0.00
12	Total Patient Days (Adj )		0		0		
13	Cost Per Patient Day (Cost Divided by Days)	\$	-	\$	-		
14	Overpayments (Adj )	\$	0	\$	0		
15	Medi-Cal Days (Adj )		0		0		
16	Medi-Cal Managed Care Days (Adj )				0		

## INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
18	Total Patient Days (Adj )		0		0		
19	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
20	Overpayments (Adj )	\$	0	\$	0		
21	Medi-Cal Days (Adj )		0		0		

## MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj )		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj )	\$	0	\$	0		

## DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	3,626,718	\$	3,307,532		
27	Total Patient Days (Adj 20)		21,225		21,273		
28	Cost Per Patient Day (Cost Divided by Days)	\$	170.87	\$	155.48		
29	Overpayments (Adj )	\$	0	\$	0		
30	Medi-Cal Days (Adj 21)		21,030		21,042		

## SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
BLOOMFIELD WEST, INC.

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1487740452

**OSHPD Facility No.:**  
206190504

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
BLOOMFIELD WEST, INC.

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**NPI:**  
1487740452

**OSHPD Facility No.:**  
206190504

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 87,273	\$ 87,273		
160	Activities	48,100		\$ 48,100	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	0	0	0	0 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	1,468,537	87,273	48,100	1,603,910 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,603,910</b>	<b>\$ 87,273</b>	<b>\$ 48,100</b>	<b>\$ 1,603,910</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BLOOMFIELD WEST, INC.

NPI:  
1487740452

OSHPD Facility Number:  
206190504

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 152,509	\$ 152,509										
010	Housekeeping	118,537	1,546	\$ 120,083									
060	Laundry and Linen	60,008	5,436	4,324	\$ 69,769								
065	Dietary	182,099	18,154	14,441	0	\$ 214,694							
155	Social Services	N/A	1,139	906	0	0	\$ 2,045						
160	Activities	N/A	17,805	14,163	0	0	0	\$ 31,969					
165	Administration	N/A	4,929	3,921	0	0	0	0		\$ 8,850	\$ 8,850		
166	Medical Records	53,087	6,434	5,118	0	0	0	0		64,639		\$ 64,639	
170	Inservice Education - Nursing	0	3,258	2,592	0	0	0	0	\$ 5,850				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,629	1,296	0	0	0	0	0	2,925	19	136	\$ 3,080
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,192	2,539	0	0	0	0	0	5,731	106	777	6,615
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,604	1,276	0	0	0	0	0	2,880	110	804	3,794
083	Speech Pathology		532	423	0	0	0	0	0	955	57	416	1,428
085	Pharmacy		91	73	0	0	0	0	0	164	1	8	173
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	121	882	1,003
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	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		85,020	67,629	69,769	214,694	2,045	31,969	5,850	476,976	8,417	61,471	546,864
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		1,737	1,382	0	0	0	0	0	3,119	20	145	3,284
	<b>TOTAL</b>	<b>\$ 566,240</b>	<b>\$ 152,509</b>	<b>\$ 120,083</b>	<b>\$ 69,769</b>	<b>\$ 214,694</b>	<b>\$ 2,045</b>	<b>\$ 31,969</b>	<b>\$ 5,850</b>	<b>\$ 492,751</b>	<b>\$ 8,850</b>	<b>\$ 64,639</b>	<b>\$ 566,240</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BLOOMFIELD WEST, INC.

NPI:  
1487740452

OSHPD Facility Number:  
206190504

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 140,515	\$ 140,515										
010	Housekeeping	0	1,425	\$ 1,425									
060	Laundry and Linen	11,706	5,009	51	\$ 16,766								
065	Dietary	128,125	16,727	171	0	\$ 145,023							
155	Social Services	13,649	1,049	11	0	0	\$ 14,709						
160	Activities	1,648	16,405	168	0	0	0	\$ 18,221					
165	Administration	N/A	4,542	47	0	0	0	0		\$ 4,588	\$ 4,588		
166	Medical Records	0	5,928	61	0	0	0	0		5,989		\$ 5,989	
170	Inservice Education - Nursing	615	3,002	31	0	0	0	0	\$ 3,648				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,501	15	0	0	0	0	0	1,516	10	13	\$ 1,539
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	20,216	2,941	30	0	0	0	0	0	23,187	55	72	23,314
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	26,520	1,478	15	0	0	0	0	0	28,013	57	74	28,145
083	Speech Pathology	14,707	490	5	0	0	0	0	0	15,202	30	39	15,270
085	Pharmacy	0	84	1	0	0	0	0	0	85	1	1	86
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,935	0	0	0	0	0	0	0	34,935	63	82	35,079
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	0	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		78,334	802	16,766	145,023	14,709	18,221	3,648	277,503	4,363	5,695	287,562
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	1,601	16	0	0	0	0	0	1,617	10	13	1,641
	<b>TOTAL</b>	<b>\$ 392,636</b>	<b>\$ 140,515</b>	<b>\$ 1,425</b>	<b>\$ 16,766</b>	<b>\$ 145,023</b>	<b>\$ 14,709</b>	<b>\$ 18,221</b>	<b>\$ 3,648</b>	<b>\$ 382,059</b>	<b>\$ 4,588</b>	<b>\$ 5,989</b>	<b>\$ 392,636</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 44,647	51%							
	Property Tax (line 40)	43,171	49%	\$ 87,818						
005	Plant Operations and Maintenance			2,289	\$ 2,289					
010	Housekeeping			867	23	\$ 890				
060	Laundry and Linen			3,049	82	32	\$ 3,162			
065	Dietary			10,181	272	107	0	\$ 10,561		
155	Social Services			639	17	7	0	0	\$ 662	
160	Activities			9,985	267	105	0	0	0	\$ 10,358
165	Administration			2,764	74	29	0	0	0	0
166	Medical Records			3,608	97	38	0	0	0	0
170	Inservice Education - Nursing			1,827	49	19	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			914	24	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,790	48	19	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			900	24	9	0	0	0	0
083	Speech Pathology			298	8	3	0	0	0	0
085	Pharmacy			51	1	1	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	0	0	0	0	0	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			47,680	1,276	501	3,162	10,561	662	10,358
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			974	26	10	0	0	0	0
	<b>TOTAL</b>	\$ 87,818	100%	\$ 87,818	\$ 2,289	\$ 890	\$ 3,162	\$ 10,561	\$ 662	\$ 10,358

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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 51% Of Total	Property Tax 49% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 44,647	51%							
	Property Tax (line 40)	43,171	49%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,867	\$ 2,867				
166	Medical Records				3,743		\$ 3,743			
170	Inservice Education - Nursing			\$ 1,896						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	948	6	8	\$ 962	\$ 489	\$ 473
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,857	34	45	1,936	984	952
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	933	36	47	1,015	516	499
083	Speech Pathology			0	309	18	24	352	179	173
085	Pharmacy			0	53	0	0	54	27	27
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	39	51	90	46	44
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	0	0	0	0	0	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			1,896	76,097	2,727	3,559	82,383	41,884	40,499
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	1,011	6	8	1,025	521	504
	<b>TOTAL</b>	\$ 87,818	100%	\$ 1,896	\$ 81,208	\$ 2,867	\$ 3,743	\$ 87,818	\$ 44,647	\$ 43,171

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BLOOMFIELD WEST, INC.

NPI:  
1487740452

OSHPD Facility Number:  
206190504

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 64% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 2,127												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	528,488												
	Total Costs Allocable as Administration	530,615	64%											
167	CDPH Licensing Fees	32,613	4%											
168	Professional Liability Insurance	9,458	1%											
169	Quality Assurance Fees	254,670	31%											
174	Caregiver Training	0	0%											
	Total	827,356	100%						\$ 827,356					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 2,925	\$ 1,516	\$ 948	\$ 5,389	1,742	\$ 1,117	\$ 69	\$ 20	\$ 536	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,731	23,187	1,857	30,775	9,946	6,379	392	114	3,062	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,880	28,013	933	31,827	10,286	6,597	405	118	3,166	0
083	Speech Pathology			0	955	15,202	309	16,467	5,322	3,413	210	61	1,638	0
085	Pharmacy			0	164	85	53	302	98	63	4	1	30	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34,935	0	34,935	11,291	7,241	445	129	3,475	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	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			1,603,910	476,976	277,503	76,097	2,434,485	786,814	504,614	31,015	8,995	242,191	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	3,119	1,617	1,011	5,747	1,857	1,191	73	21	572	0
	<b>SUBTOTAL</b>	\$ 827,356		\$ 1,603,910	\$ 492,751	\$ 382,059	\$ 81,208	\$ 2,559,928	\$ 827,356					
	Total Administrative Costs							\$ 827,356		\$ 530,615	\$ 32,613	\$ 9,458	\$ 254,670	\$ 0
	Unit Cost Multiplier							0.32319501						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 73,489	\$ 10,577	\$ 6,610	\$ 90,676							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,477,960						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
BLOOMFIELD WEST, INC.

NPI:  
1487740452

OSHPD Facility Number:  
206190504

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	491									
010	Housekeeping	186	186								
060	Laundry and Linen	654	654	654							
065	Dietary	2,184	2,184	2,184							
155	Social Services	137	137	137							
160	Activities	2,142	2,142	2,142							
165	Administration	593	593	593							
166	Medical Records	774	774	774							
170	Inservice Education - Nursing	392	392	392							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	196	196	196						5,389	5,389
077	Specialized Support Surfaces									0	0
080	Physical Therapy	384	384	384						30,775	30,775
081	Respiratory Therapy									0	0
082	Occupational Therapy	193	193	193						31,827	31,827
083	Speech Pathology	64	64	64						16,467	16,467
085	Pharmacy	11	11	11						302	302
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									34,935	34,935
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care						0	0	0	0	0
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care	10,228	10,228	10,228	148,911	63,819	1,468,537	1,468,537	1,468,537	2,434,485	2,434,485
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable	209	209	209						5,747	5,747
	<b>TOTAL STATISTICS</b>	18,838	18,347	18,161	148,911	63,819	1,468,537	1,468,537	1,468,537	2,559,928	2,559,928
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,273 0.059428533	\$ 48,100 0.032753686			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 152,509 8.31247615	\$ 120,083 6.61214253	\$ 69,769 0.46852617	\$ 214,694 3.36411362	\$ 2,045 0.00139232	\$ 31,969 0.02176897	\$ 5,850 0.00398386	\$ 8,850 0.00345725	\$ 64,639 0.02525018
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 140,515 7.65874530	\$ 1,425 0.07843878	\$ 16,766 0.11259154	\$ 145,023 2.27241120	\$ 14,709 0.01001609	\$ 18,221 0.01240762	\$ 3,648 0.00248409	\$ 4,588 0.00179230	\$ 5,989 0.00233936
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 87,818 4.66174753	\$ 2,289 0.12475707	\$ 890 0.04902207	\$ 3,162 0.02123708	\$ 10,561 0.16548035	\$ 662 0.00045111	\$ 10,358 0.00705307	\$ 1,896 0.00129076	\$ 2,867 0.00112014	\$ 3,743 0.00146203

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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	\$ 106,030	\$ (13,354)	\$ 92,676	(Sch 3)
005	.20-.39	Fringe Benefits	6200	63,310	(3,477)	59,833	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	140,515	0	140,515	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,855	\$ (16,831)	\$ 293,024	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 71,247	\$ 0	\$ 71,247	(Sch 3)
010	.20-.39	Fringe Benefits	6300	47,290	0	47,290	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		0	0	(Sch 4)
010		Housekeeping - Total	6300	\$ 118,537	\$ 0	\$ 118,537	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 26,503	\$ 3,079	\$ 29,582	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	54,667	(54,667)	0	(Sch 5)
035		Leases and Rentals	7200	156,000	(156,000)	0	(Sch 5)
040		Property Taxes	7300	46,367	(3,196)	43,171	(Sch 5)
045		Property Insurance	7400	2,127	0	2,127	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		15,065	15,065	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 714,056	\$ (212,550)	\$ 501,506	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,394	\$ 0	\$ 40,394	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,614	0	19,614	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,706	0	11,706	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 71,714	\$ 0	\$ 71,714	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 123,140	\$ 0	\$ 123,140	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,959	0	58,959	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	128,125	0	128,125	(Sch 4)
065		Dietary - Total	6500	\$ 310,224	\$ 0	\$ 310,224	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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	20,216	0	20,216	(Sch 4)
080		Physical Therapy - Total	8200	\$ 20,216	\$ 0	\$ 20,216	
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	26,520	0	26,520	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 26,520	\$ 0	\$ 26,520	
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	14,707	0	14,707	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,707	\$ 0	\$ 14,707	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	38,535	(3,600)	34,935	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 38,535	\$ (3,600)	\$ 34,935	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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		<b>Subtotal 075 - 102</b>		\$ 99,978	\$ (3,600)	\$ 96,378	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
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	\$ 1,074,139	\$ (171,683)	\$ 902,456	
120	.20-.39	Fringe Benefits	6140	498,593	(49,033)	449,560	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140	120,121	(3,600)	116,521	
120		Developmentally Disabled Care - Total	6140	\$ 1,692,853	\$ (224,316)	\$ 1,468,537	(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:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,692,853	\$ (224,316)	\$ 1,468,537
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 21,584	\$ 39,473	\$ 61,057
155	.20-.39	Fringe Benefits	6600	7,893	18,323	26,216
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	15,594	(1,945)	13,649
155		Social Services - Total	6600	\$ 45,071	\$ 55,851	\$ 100,922

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BLOOMFIELD WEST, INC.

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:  
1487740452

OSHPD Facility Number:  
206190504

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	\$ 36,676	\$ 0	\$ 36,676	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,424	0	11,424	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,648	0	1,648	(Sch 4)
160		Activities - Total	6700	\$ 49,748	\$ 0	\$ 49,748	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 105,915	\$ (105,915)	\$ 0	(Sch 6)
165	.20-.39	Fringe Benefits	6900	34,199	(27,841)	6,358	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	278,688	243,442	522,130	(Sch 6)
165		Administration - Total	6900	\$ 418,802	\$ 109,686	\$ 528,488	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 41,456	\$ 0	\$ 41,456	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,631	0	11,631	(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	\$ 53,087	\$ 0	\$ 53,087	
167		CDPH Licensing Fees	6900	\$ 32,613	\$ 0	\$ 32,613	(Sch 6)
168		Professional Liability Insurance	6900	\$ 9,643	\$ (185)	\$ 9,458	(Sch 6)
169		Quality Assurance Fees	6900	\$ 254,670	\$ 0	\$ 254,670	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800		\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		615	615	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 615	\$ 615	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900		\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 863,634	\$ 165,967	\$ 1,029,601	
200		<b>Total</b>		\$ 3,752,459	\$ (274,499)	\$ 3,477,960	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 284,656	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
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	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$284,656	\$284,656	

Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
2	10.5	120	1	8A-1	120	1	Developmentally Disabled Care - Salaries and Wages	\$1,074,139	(\$39,473)	\$1,034,666 *	
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	21,584	39,473	61,057	
	10.5	120	2	8A-1	120	2	Developmentally Disabled Care - Fringe Benefits	498,593	(18,323)	480,270 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	7,893	18,323	26,216	
							To reclassify social service wage expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
3	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	\$15,594	(\$615)	\$14,979 *	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	615	615	
							To reclassify inservice purchase and other expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	120	4	8A-1	120	4	Developmentally Disabled Care - Other - Nonlabor	\$120,121	(\$3,600)	\$116,521	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	278,668	3,600	282,268 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
5	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* \$14,979	(\$1,330)	\$13,649	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 282,268	1,330	283,598 *	
							To reclassify vehicle related expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$106,030	(\$13,354)	\$92,676	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	63,310	(3,477)	59,833	
	10.5	120	1	8A-1	120	1	Developmentally Disabled Care - Salaries and Wages	* 1,034,666	(132,210)	902,456	
	10.5	120	2	8A-1	120	2	Developmentally Disabled Care - Fringe Benefits	* 480,270	(30,710)	449,560	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	105,915	(105,915)	0	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	34,199	(27,841)	6,358	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 283,598	313,507	597,105 *	
							To adjust home office costs to agree with the filed Bloomfield Parks, Inc. Home Office Cost Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
7	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements To adjust building and improvement expenses to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$26,503	\$3,079	\$29,582	
8	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To adjust depreciation expenses to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$54,667	(\$54,667)	\$0	
9	10.5	035	4	8A-1	035	4	Leases and Rentals To adjust leases and rentals expenses to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$156,000	(\$156,000)	\$0	
10	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$46,367	(\$3,196)	\$43,171	
11	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To adjust interest expenses to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$48,596	\$48,596 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
12	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To adjust interest expense due to insufficient documentations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$48,596	(\$33,531)	\$15,065
13	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To adjust the reported ancillary expense to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$38,535	(\$3,600)	\$34,935
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust management fee expense to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$597,105	(\$66,519)	\$530,586 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust dues and subscription expenses to agree with the provider's adjustments on page 10.3 and 10.4 of the cost report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$530,586	(\$4,248)	\$526,338 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	*	\$526,338	(\$879)	\$525,459 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
17	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate other revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$525,459	(\$3,349)	\$522,110
18	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$9,643	(\$185)	\$9,458

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452	21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
19	10.7	145	1,2,3	7	145	Other Nonreimbursable (Square Feet)	0	209	209	
	10.7	155	1,2,3	7	155	Social Services	209	(72)	137	
	10.7	160	1,2,3	7	160	Activities	137	2,005	2,142	
	10.7	165	1,2,3	7	165	Administration	2,142	(1,549)	593	
	10.7	166	1,2,3	7	166	Medical Records	593	181	774	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	774	(382)	392	
	10.7	174	1,2,3	7	174	Caregiver Training	392	(392)	0	
To adjust square foot statistics to agree with the prior year records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
BLOOMFIELD WEST, INC.							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1487740452		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
20	4.1	20	6	1	27	Total Patient Days - Developmentally Disabled Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	21,225	48	21,273	
21	4.1	20	2	1	30	Medi-Cal Days - Developmentally Disabled Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January01, 2012 through December31, 2012 Payment Period: January01, 2012 through June30, 2013 Report Date: July 26, 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 51511	21,030	12	21,042	