REPORT
ON THE
RATE SETTING AUDIT

BONNIE BRAE CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487706628

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lisa Ni

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 17, 2012

Administrator
Bonnie Brae Convalescent Hospital
420 South Bonnie Brae Street
Los Angeles, CA 90057

BONNIE BRAE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1487706628
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility No.:
206190102

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	$ 796,115	$ 39.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 457,410	$ 22.67
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 245,539	$ 12.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 40,638	$ 2.01
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 14,019	$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 16,358	$ 0.81
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	$ 241,600	$ 11.98
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 206,669	$ 10.24
11	Cost of Routine Service/Audited Total Costs	$ 1,776,871	$ 2,018,348	$ 100.05
12	Total Patient Days (Adj)	20,174	20,174	
13	Cost Per Patient Day (Cost Divided by Days)	$ 88.08	$ 100.05	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 8)	20,174	19,945	
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	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$ 0	$ 0	
	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:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility No.:
206190102

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. 42 + Ln. 43)	$ 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	$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$ 0	$ 0	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility No.:
206190102

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 22,963	$ 22,963			
160	Activities	11,875		$ 11,875		
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	761,277	22,963	11,875	796,115	*
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	$ 796,115	$ 22,963	$ 11,875	$ 796,115	

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL
Provider NPI: 1487706628
OSHPD Facility Number: 206190102
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 103,068	$ 103,068											
010	Housekeeping	68,929	-	$ 68,929										
060	Laundry and Linen	20,587	10,511	7,030	$ 38,128									
065	Dietary	164,987	5,063	3,386	0	$ 173,436								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	1,451	970	0	0	0	$ 2,421						
165	Administration	N/A	1,525	1,020	0	0	0	0		$ 2,545	$ 2,545			
166	Medical Records	97,200	1,614	1,079	0	0	0	0		99,893		$ 99,893		
170	Inservice Education - Nursing	2,639	0	0	0	0	0	0	$ 2,639					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	$ -	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0	***
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	0	0	0	***
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	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		82,904	55,444	38,128	173,436	0	2,421	2,639	354,973	2,545	99,893	457,410	*
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	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 457,410	$ 103,068	$ 68,929	$ 38,128	$ 173,436	$ -	$ 2,421	$ 2,639	$ 354,973	$ 2,545	$ 99,893	$ 457,410	

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

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL
Provider NPI: 1487706628
OSHPD Facility Number: 206190102
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 87,225	$ 87,225											
010	Housekeeping	0	0	$ -										
060	Laundry and Linen	5,554	8,895	0	$ 14,449									
065	Dietary	108,017	4,285	0	0	$ 112,302								
155	Social Services	828	0	0	0	0	$ 828							
160	Activities	7,440	1,228	0	0	0	0	$ 8,668						
165	Administration	N/A	1,290	0	0	0	0	0		$ 1,290	$ 1,290			
166	Medical Records	313	1,366	0	0	0	0	0		1,679		$ 1,679		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	$ -	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0	***
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	0	0	0	0	0	0	0	0	0	0	0	0	***
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	36,162	70,161	0	14,449	112,302	828	8,668	0	242,570	1,290	1,679	245,539	*
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	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 245,539	$ 87,225	$ -	$ 14,449	$ 112,302	$ 828	$ 8,668	$ -	$ 242,570	$ 1,290	$ 1,679	$ 245,539	

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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)	$ 40,638	74%							
	Property Tax (line 40)	14,019	26%	$ 54,657						
005	Plant Operations and Maintenance			3,799	$ 3,799					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			5,187	387	0	$ 5,574			
065	Dietary			2,498	187	0	0	$ 2,685		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			716	53	0	0	0	0	$ 769
165	Administration			752	56	0	0	0	0	0
166	Medical Records			796	59	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	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			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			40,909	3,056	0	5,574	2,685	0	769
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 54,657	100%	$ 54,657	$ 3,799	$ -	$ 5,574	$ 2,685	$ -	$ 769

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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 74% Of Total	Property Tax 26% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 40,638	74%								
	Property Tax (line 40)	14,019	26%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 809	$ 809					
166	Medical Records				856		$ 856				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	$ -	$ -	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	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			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			0	52,993	809	856	54,657	40,638	14,019	*
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	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 54,657	100%	$ -	$ 52,993	$ 809	$ 856	$ 54,657	$ 40,638	$ 14,019	

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL
Provider NPI: 1487706628
OSHPD Facility Number: 206190102
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 44% of Total	CDPH Licensing Fees 4% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 52% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 3,490													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	203,179													
	Total Costs Allocable as Administration	206,669	44%												
167	CDPH Licensing Fees	16,358	4%												
168	Professional Liability Insurance	0	0%												
169	Quality Assurance Fees	241,600	52%												
174	Caregiver Training	0	0%												
	Total	464,627	100%						$ 464,627						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0	***
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	0	0	0	***
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	***
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	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			796,115	354,973	242,570	52,993	1,446,650	464,627	206,669	16,358	0	241,600	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	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 464,627		$ 796,115	$ 354,973	$ 242,570	$ 52,993	$ 1,446,650	$ 464,627						
	Total Administrative Costs							$ 464,627		$ 206,669	$ 16,358	$ -	$ 241,600	$ -	
	Unit Cost Multiplier							0.32117442							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 102,437	$ 2,969	$ 1,664	$ 107,071							
	TOTAL FACILITY COSTS							$ 2,018,348							

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

STATISTICS FOR COST ALLOCATION

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL
Provider NPI: 1487706628
OSHPD Facility Number: 206190102
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 5)	(Adj 5)	(Adj 5)	(Adj 6)	(Adj 7)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	520									
010	Housekeeping										
060	Laundry and Linen	710	710	710							
065	Dietary	342	342	342							
155	Social Services										
160	Activities	98	98	98							
165	Administration	103	103	103							
166	Medical Records	109	109	109							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,600	5,600	5,600	54,000	59,991	797,439	797,439	797,439	1,446,650	1,446,650
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,482	6,962	6,962	54,000	59,991	797,439	797,439	797,439	1,446,650	1,446,650
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 22,963	$ 11,875			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.028795933	0.014891421			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 103,068	$ 68,929	$ 38,128	$ 173,436	$ -	$ 2,421	$ 2,639	$ 2,545	$ 99,893
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		14.80436656	9.90074691	0.70606723	2.89103614	0.00000000	0.00303610	0.00330934	0.00175898	0.06905116
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 87,225	$ -	$ 14,449	$ 112,302	$ 828	$ 8,668	$ -	$ 1,290	$ 1,679
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.52872738	0.00000000	0.26758142	1.87197788	0.00103832	0.01086957	0.00000000	0.00089203	0.00116036
	TOTAL CAPITAL COSTS - SCH. 5	$ 54,657	$ 3,799	$ -	$ 5,574	$ 2,685	$ -	$ 769	$ -	$ 809	$ 856
	UNIT COST MULTIPLIER (CAPITAL COSTS)	7.30513232	0.54562896	0.00000000	0.10322297	0.04475605	0.00000000	0.00096481	0.00000000	0.00055897	0.00059153

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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	$ 0	$ 86,071	$ 86,071	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	16,997	16,997	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	0	87,225	87,225	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 0	$ 190,293	$ 190,293	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 0	$ 57,562	$ 57,562	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	11,367	11,367	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	0	0	(Sch 4)
010		Housekeeping - Total	6300	$ 0	$ 68,929	$ 68,929	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 32,705	$ 32,705	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	7,933	7,933	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	0	14,019	14,019	(Sch 5)
045		Property Insurance	7400	0	3,490	3,490	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 0	$ 317,369	$ 317,369	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 17,192	$ 17,192	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	3,395	3,395	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	5,554	5,554	(Sch 4)
060		Laundry and Linen - Total	6400	$ 0	$ 26,141	$ 26,141	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 0	$ 137,779	$ 137,779	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	27,208	27,208	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	108,017	108,017	(Sch 4)
065		Dietary - Total	6500	$ 0	$ 273,004	$ 273,004	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	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	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	0	0	(Sch 4)
085		Pharmacy - Total	8300	$ 0	$ 0	$ 0	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 0	$ 0	$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 0	$ 635,736	$ 635,736	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	125,541	125,541	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	36,162	36,162	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 0	$ 797,439	$ 797,439	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 0	$ 797,439	$ 797,439	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 0	$ 19,176	$ 19,176	(Sch 2)
155	.20-.39	Fringe Benefits	6600	0	3,787	3,787	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	828	828	(Sch 4)
155		Social Services - Total	6600	$ 0	$ 23,791	$ 23,791	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BONNIE BRAE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1487706628

OSHPD Facility Number:
206190102

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	$ 0	$ 9,917	$ 9,917	(Sch 2)
160	.20-.39	Fringe Benefits	6700	0	1,958	1,958	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	7,440	7,440	(Sch 4)
160		Activities - Total	6700	$ 0	$ 19,315	$ 19,315	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 132,159	$ 0	$ 132,159	(Sch 6)
165	.20-.39	Fringe Benefits	6900	0	26,098	26,098	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	49,604	(4,682)	44,922	(Sch 6)
165		Administration - Total	6900	$ 181,763	$ 21,416	$ 203,179	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 81,171	$ 0	$ 81,171	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,299	(270)	16,029	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	313	0	313	(Sch 4)
166		Medical Records - Total	6900	$ 97,783	$ (270)	$ 97,513	
167		CDPH Licensing Fees	6900	$ 11,676	$ 4,682	$ 16,358	(Sch 6)
168		Professional Liability Insurance	6900	$ 0	$ 0	$ 0	(Sch 6)
169		Quality Assurance Fees	6900	$ 0	$ 241,600	$ 241,600	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 2,204	$ 2,204	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	435	435	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 2,639	$ 2,639	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 291,222	$ 313,173	$ 604,395	
200		**Total**		**$ 291,222**	**$ 1,727,126**	**$ 2,018,348**	

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL

Provider NPI: 1487706628

OSHPD Facility Number: 206190102

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	86,071		86,071						
005	2	Plant Operations and Maintenance - Fringe Benefits	16,997		16,997						
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	87,225		87,225						
010	1	Housekeeping - Salaries and Wages	57,562		57,562						
010	2	Housekeeping - Fringe Benefits	11,367		11,367						
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	32,705		32,705						
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	7,933		7,933						
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	14,019		14,139	(120)					
045	4	Property Insurance	3,490		3,490						
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	17,192		17,192						
060	2	Laundry and Linen - Fringe Benefits	3,395		3,395						
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	5,554		5,554						
065	1	Dietary - Salaries and Wages	137,779		137,779						
065	2	Dietary - Fringe Benefits	27,208		27,208						
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	108,017		108,017						
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								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL

Provider NPI: 1487706628

OSHPD Facility Number: 206190102

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	635,736		635,736						
105	2	Skilled Nursing Care - Fringe Benefits	125,541		125,541						
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	36,162		36,162						
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
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								

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL

Provider NPI: 1487706628

OSHPD Facility Number: 206190102

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	19,176		19,176						
155	2	Social Services - Fringe Benefits	3,787		3,787						
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	828		828						
160	1	Activities - Salaries and Wages	9,917		9,917						
160	2	Activities - Fringe Benefits	1,958		1,958						
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	7,440		7,440						
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	26,098		26,098						
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(4,682)	(4,682)							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(270)		(270)						
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	4,682	4,682							
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	241,600				241,600				
170	1	Inservice Education - Nursing - Salaries and Wages	2,204		2,204						
170	2	Inservice Education - Nursing - Fringe Benefits	435		435						
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								

Provider Name: BONNIE BRAE CONVALESCENT HOSPITAL

Provider NPI: 1487706628

OSHPD Facility Number: 206190102

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$1,727,126 (To Sch 8)	0	1,485,646	(120)	241,600	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
BONNIE BRAE CONVALESCENT HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1487706628	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	$49,604	($4,682)	$44,922
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	11,676	4,682	16,358
							To reclassify CDPH licensing fees to agree with CDPH licensing fee schedule.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000 and 52506			

Provider Name	Fiscal Period	Provider NPI	Adjustments
BONNIE BRAE CONVALESCENT HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1487706628	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	$0	$86,071	$86,071
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	0	16,997	16,997
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	0	87,225	87,225
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	0	57,562	57,562
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	0	11,367	11,367
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	0	32,705	32,705
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	0	7,933	7,933
	10.5	040	4	8A-1	040	4	Property Taxes	0	14,139	14,139 *
	10.5	045	4	8A-1	045	4	Property Insurance	0	3,490	3,490
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	0	17,192	17,192
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	0	3,395	3,395
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	5,554	5,554
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	0	137,779	137,779
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	0	27,208	27,208
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	108,017	108,017
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	0	635,736	635,736
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	125,541	125,541
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	36,162	36,162
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	0	19,176	19,176
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	0	3,787	3,787
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	828	828
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	0	9,917	9,917
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	0	1,958	1,958
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	7,440	7,440
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	0	26,098	26,098
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	16,299	(270)	16,029
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	0	2,204	$2,204
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	435	435

To adjust reported expenses to agree with provider's working trial balance.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BONNIE BRAE CONVALESCENT HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1487706628	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	$14,139	($120)	$14,019
4	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reflect quality assurance fees on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506		$0	$241,600	$241,600

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BONNIE BRAE CONVALESCENT HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1487706628	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
5	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	520	520
	10.7	060	1,2,3	7	060		Laundry and Linen	0	710	710
	10.7	065	1,2,3	7	065		Dietary	0	342	342
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	5,600	5,600
	10.7	160	1,2,3	7	160		Activities	0	98	98
	10.7	165	1,2,3	7	165		Administration	0	103	103
	10.7	166	1,2,3	7	166		Medical Records	0	109	109
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	7,482	7,482
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	6,962	6,962
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	6,962	6,962
							To adjust the square footage statistics to agree with the prior year audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306			
6	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	54,000	54,000
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	54,000	54,000
							To reflect pounds of laundry statistics on the audit report in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306			
7	10.7	105	5	7	105		Skilled Nursing Care (Number of Meals)	0	59,991	59,991
	10.7	175	5	7	N/A		Total Statistics - Number of Meals	0	59,991	59,991
							To reflect number of meals statistics on the audit report in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306			

Provider Name	Fiscal Period	Provider NPI	Adjustments
BONNIE BRAE CONVALESCENT HOSPITAL	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1487706628	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
8	4.1	70	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2010 through December 31, 2010 Payment Period: January 01, 2010 through July 24, 2011 Report Date: July 27, 2011 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	20,174	(229)	19,945