

**REPORT  
ON THE  
RATE SETTING AUDIT**

**STONEBROOK HEALTHCARE CENTER  
CONCORD, CALIFORNIA  
PROVIDER NUMBER: LTC55421F AND  
NPI NUMBER: 1821039678**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Jimmy Le**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 23, 2011

Lori Cooper, Administrator  
Stonebrook Healthcare Center  
4367 Concord Blvd  
Concord, CA 94521

PROVIDER: STONEBROOK HEALTHCARE CENTER  
PROVIDER NUMBER: LTC55421F  
NPI NUMBER: 1821039678  
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,466, which resulted from Medi-Cal overpayments.

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Lori Cooper  
Page 2

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 Rate Development Branch.

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

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(916) 440-7700

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

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

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

cc: Bill Azevedo  
4541 E. Anaheim St.  
Long Beach, CA 90804

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility No.:  
206074025

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,683,127	\$ 137.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,381,910	\$ 33.42
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,106,330	\$ 26.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 904,078	\$ 21.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 84,979	\$ 2.06
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,955	\$ 0.63
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 105,525	\$ 2.55
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 309,555	\$ 7.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,187,206	\$ 28.72
11	Cost of Routine Service/Audited Total Costs	\$ 10,867,882	\$ 10,788,665	\$ 260.95
12	Total Patient Days (Adj )	41,344	41,344	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 262.86	\$ 260.95	
14	Overpayments (Adj 9)	\$ 0	\$ 6,466	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
STONEBROOK HEALTHCARE CENTER

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
LTC55421F

**NPI:**  
1821039678

**OSHPD Facility No.:**  
206074025

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj )		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj )		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj )		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
STONEBROOK HEALTHCARE CENTER

**Fiscal Period:**  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

**Provider Number:**  
LTC55421F

**NPI:**  
1821039678

**OSHPD Facility No.:**  
206074025

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 180,705	\$ 180,705		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	139,297		\$ 139,297	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	169,500	0	0	169,500 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	780,793	0	0	780,793 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	664,794	0	0	664,794 ***
083	Speech Pathology	110,123	0	0	110,123 ***
085	Pharmacy	799,371	0	0	799,371 ***
090	Laboratory	168,472	0	0	168,472 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	73,330	0	0	73,330
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	5,363,125	180,705	139,297	5,683,127 *
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 - Pediatrics	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>\$ 8,449,510</b>	<b>\$ 180,705</b>	<b>\$ 139,297</b>	<b>\$ 8,449,510</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 166,665	\$ 166,665										
010	Housekeeping	410,737	484	\$ 411,221									
060	Laundry and Linen	139,256	2,414	5,973	\$ 147,643								
065	Dietary	532,871	17,150	42,438	0	\$ 592,459							
155	Social Services	N/A	1,452	3,592	0	0	\$ 5,043						
160	Activities	N/A	4,623	11,439	0	0	0	\$ 16,062					
165	Administration	N/A	3,534	8,745	0	0	0	0		\$ 12,279	\$ 12,279		
166	Medical Records	105,588	1,562	3,865	0	0	0	0		111,015		\$ 111,015	
170	Inservice Education - Nursing	108,315	2,777	6,871	0	0	0	0	\$ 117,963				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		3,013	7,457	0	0	0	0	0	10,470	213	1,923	\$ 12,606 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		5,511	13,638	0	0	0	0	0	19,150	871	7,878	27,900 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		2,172	5,375	0	0	0	0	0	7,547	709	6,413	14,669 ***
083	Speech Pathology		926	2,290	0	0	0	0	0	3,216	125	1,129	4,469 ***
085	Pharmacy		437	1,080	0	0	0	0	0	1,517	825	7,457	9,798 ***
090	Laboratory		0	0	0	0	0	0	0	0	173	1,561	1,733 ***
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	75	679	755
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		117,950	291,872	147,643	592,459	5,043	16,062	117,963	1,288,992	9,254	83,664	1,381,910 *
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 - Pediatrics		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		820	2,030	0	0	0	0	0	2,851	11	96	2,957
145	Other Nonreimbursable		1,841	4,555	0	0	0	0	0	6,395	24	215	6,635
	<b>TOTAL</b>	\$ 1,463,432	\$ 166,665	\$ 411,221	\$ 147,643	\$ 592,459	\$ 5,043	\$ 16,062	\$ 117,963	\$ 1,340,138	\$ 12,279	\$ 111,015	\$ 1,463,432

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 363,757	\$ 363,757										
010	Housekeeping	62,784	1,056	\$ 63,840									
060	Laundry and Linen	23,253	5,269	927	\$ 29,449								
065	Dietary	358,661	37,431	6,588	0	\$ 402,680							
155	Social Services	0	3,168	558	0	0	\$ 3,726						
160	Activities	16,002	10,089	1,776	0	0	0	\$ 27,867					
165	Administration	N/A	7,713	1,358	0	0	0	0		\$ 9,071	\$ 9,071		
166	Medical Records	2,318	3,409	600	0	0	0	0		6,327		\$ 6,327	
170	Inservice Education - Nursing	3,299	6,061	1,067	0	0	0	0	\$ 10,426				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	6,577	1,158	0	0	0	0	0	7,735	157	110	\$ 8,001
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	12,029	2,117	0	0	0	0	0	14,146	644	449	15,239
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,741	834	0	0	0	0	0	5,575	524	365	6,464
083	Speech Pathology	0	2,020	356	0	0	0	0	0	2,376	92	64	2,532
085	Pharmacy	0	953	168	0	0	0	0	0	1,120	609	425	2,155
090	Laboratory	0	0	0	0	0	0	0	0	0	128	89	216
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	56	39	94
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	317,832	257,434	45,312	29,449	402,680	3,726	27,867	10,426	1,094,725	6,836	4,768	1,106,330
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 - Pediatrics		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		1,791	315	0	0	0	0	0	2,106	8	5	2,119
145	Other Nonreimbursable		4,017	707	0	0	0	0	0	4,724	18	12	4,754
	<b>TOTAL</b>	<b>\$ 1,147,906</b>	<b>\$ 363,757</b>	<b>\$ 63,840</b>	<b>\$ 29,449</b>	<b>\$ 402,680</b>	<b>\$ 3,726</b>	<b>\$ 27,867</b>	<b>\$ 10,426</b>	<b>\$ 1,132,508</b>	<b>\$ 9,071</b>	<b>\$ 6,327</b>	<b>\$ 1,147,906</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,000,234	91%							
	Property Tax (line 40)	94,017	9%	\$ 1,094,251						
005	Plant Operations and Maintenance			43,150	\$ 43,150					
010	Housekeeping			3,051	125	\$ 3,177				
060	Laundry and Linen			15,224	625	46	\$ 15,895			
065	Dietary			108,158	4,440	328	0	\$ 112,926		
155	Social Services			9,154	376	28	0	0	\$ 9,558	
160	Activities			29,154	1,197	88	0	0	0	\$ 30,439
165	Administration			22,288	915	68	0	0	0	0
166	Medical Records			9,851	404	30	0	0	0	0
170	Inservice Education - Nursing			17,512	719	53	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			19,005	780	58	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			34,759	1,427	105	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,698	562	42	0	0	0	0
083	Speech Pathology			5,837	240	18	0	0	0	0
085	Pharmacy			2,753	113	8	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			743,873	30,538	2,255	15,895	112,926	9,558	30,439
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 - Pediatrics			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			5,174	212	16	0	0	0	0
145	Other Nonreimbursable			11,609	477	35	0	0	0	0
	<b>TOTAL</b>	\$ 1,094,251	100%	\$ 1,094,251	\$ 43,150	\$ 3,177	\$ 15,895	\$ 112,926	\$ 9,558	\$ 30,439

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,000,234	91%							
	Property Tax (line 40)	94,017	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,271	\$ 23,271				
166	Medical Records				10,285		\$ 10,285			
170	Inservice Education - Nursing			\$ 18,284						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	19,843	403	178	\$ 20,424	\$ 18,669	\$ 1,755
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	36,291	1,651	730	38,673	35,350	3,323
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	14,302	1,344	594	16,240	14,845	1,395
083	Speech Pathology			0	6,095	237	105	6,436	5,883	553
085	Pharmacy			0	2,874	1,563	691	5,128	4,688	441
090	Laboratory			0	0	327	145	472	431	41
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	142	63	205	188	18
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			18,284	963,768	17,538	7,751	989,056	904,078	84,979
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 - Pediatrics			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	5,402	20	9	5,431	4,965	467
145	Other Nonreimbursable			0	12,120	45	20	12,185	11,138	1,047
	<b>TOTAL</b>	\$ 1,094,251	100%	\$ 18,284	\$ 1,060,695	\$ 23,271	\$ 10,285	\$ 1,094,251	\$ 1,000,234	\$ 94,017

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 73% of Total	DPH License Fees 2% of Total	Liability Insurance 6% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 31,319												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,544,002												
	Total Costs Allocable as Administration	1,575,321	73%											
167	DPH Licensing Fees	34,440	2%											
168	Liability Insurance	140,023	6%											
169	Quality Assurance Fees	410,753	19%											
174	Caregiver Training	0	0%											
	Total	2,160,537	100%						\$ 2,160,537					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 169,500	\$ 10,470	\$ 7,735	\$ 19,843	\$ 207,548	37,421	\$ 27,285	\$ 597	\$ 2,425	\$ 7,114	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			780,793	19,150	14,146	36,291	850,381	153,326	111,795	2,444	9,937	29,150	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			664,794	7,547	5,575	14,302	692,217	124,808	91,002	1,990	8,089	23,728	0
083	Speech Pathology			110,123	3,216	2,376	6,095	121,810	21,963	16,014	350	1,423	4,175	0
085	Pharmacy			799,371	1,517	1,120	2,874	804,882	145,122	105,814	2,313	9,405	27,590	0
090	Laboratory			168,472	0	0	0	168,472	30,376	22,148	484	1,969	5,775	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			73,330	0	0	0	73,330	13,222	9,640	211	857	2,514	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			5,683,127	1,288,992	1,094,725	963,768	9,030,612	1,628,241	1,187,206	25,955	105,525	309,555	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 - Pediatrics			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	2,851	2,106	5,402	10,359	1,868	1,362	30	121	355	0
145	Other Nonreimbursable			0	6,395	4,724	12,120	23,240	4,190	3,055	67	272	797	0
	<b>SUBTOTAL</b>	\$ 2,160,537		\$ 8,449,510	\$ 1,340,138	\$ 1,132,508	\$ 1,060,695	\$ 11,982,851	\$ 2,160,537					
	Total Administrative Costs							\$ 2,160,537		\$ 1,575,321	\$ 34,440	\$ 140,023	\$ 410,753	\$ -
	Unit Cost Multiplier							0.18030242						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 123,294	\$ 15,398	\$ 23,271	\$ 161,963						
	<b>TOTAL FACILITY COSTS</b>							\$ 14,305,351						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adjs 2, 8)	Hskpng (SQ FT) 10 (Adjs 2, 8)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,301									
010	Housekeeping	92	92								
060	Laundry and Linen	459	459	459							
065	Dietary	3,261	3,261	3,261							
155	Social Services	276	276	276							
160	Activities	879	879	879							
165	Administration	672	672	672							
166	Medical Records	297	297	297							
170	Inservice Education - Nursing	528	528	528							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	573	573	573						207,548	207,548
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,048	1,048	1,048						850,381	850,381
081	Respiratory Therapy									0	0
082	Occupational Therapy	413	413	413						692,217	692,217
083	Speech Pathology	176	176	176						121,810	121,810
085	Pharmacy	83	83	83						804,882	804,882
090	Laboratory									168,472	168,472
095	Home Health Services									0	0
100	Other Ancillary Services									73,330	73,330
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,428	22,428	22,428	201,755	121,053	5,680,957	5,680,957	5,680,957	9,030,612	9,030,612
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 - Pediatrics						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	156	156	156						10,359	10,359
145	Other Nonreimbursable	350	350	350						23,240	23,240
	<b>TOTAL STATISTICS</b>	32,992	31,691	31,599	201,755	121,053	5,680,957	5,680,957	5,680,957	11,982,851	11,982,851
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 180,705 0.031808901	\$ 139,297 0.024519988			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 166,665 5.25906409	\$ 411,221 13.01372936	\$ 147,643 0.73179456	\$ 592,459 4.89420815	\$ 5,043 0.00088775	\$ 16,062 0.00282730	\$ 117,963 0.02076464	\$ 12,279 0.00102474	\$ 111,015 0.00926449
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 363,757 11.47824303	\$ 63,840 2.02031705	\$ 29,449 0.14596337	\$ 402,680 3.32647522	\$ 3,726 0.00065581	\$ 27,867 0.00490538	\$ 10,426 0.00183530	\$ 9,071 0.00075700	\$ 6,327 0.00052801
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,094,251 33.16716174	\$ 43,150 1.36160037	\$ 3,177 0.10052996	\$ 15,895 0.07878291	\$ 112,926 0.93286512	\$ 9,558 0.00168241	\$ 30,439 0.00535810	\$ 18,284 0.00321852	\$ 23,271 0.00194202	\$ 10,285 0.00085830

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 122,710	\$ 0	\$ 122,710	(Sch 3)
005	.20-.39	Fringe Benefits	6200	43,955	0	43,955	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	343,872	19,885	363,757	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 510,537	\$ 19,885	\$ 530,422	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 294,860	\$ 0	\$ 294,860	(Sch 3)
010	.20-.39	Fringe Benefits	6300	115,877	0	115,877	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	62,784	0	62,784	(Sch 4)
010		Housekeeping - Total	6300	\$ 473,521	\$ 0	\$ 473,521	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,793	0	5,793	(Sch 5)
025		Depreciation: Equipment	7140	53,225	0	53,225	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	941,216	0	941,216	(Sch 5)
040		Property Taxes	7300	94,017	0	94,017	(Sch 5)
045		Property Insurance	7400	31,319	0	31,319	(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		\$ 2,109,628	\$ 19,885	\$ 2,129,513	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,465	\$ 0	\$ 101,465	(Sch 3)
060	.20-.39	Fringe Benefits	6400	37,791	0	37,791	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,253	0	23,253	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 162,509	\$ 0	\$ 162,509	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 385,283	\$ 0	\$ 385,283	(Sch 3)
065	.20-.39	Fringe Benefits	6500	147,588	0	147,588	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	358,661	0	358,661	(Sch 4)
065		Dietary - Total	6500	\$ 891,532	\$ 0	\$ 891,532	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services (Note 1)</b>					
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	121,247	48,253	169,500	(Sch 2)
075		Patient Supplies - Total	8100	\$ 121,247	\$ 48,253	\$ 169,500	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	780,793	0	780,793	
080		Physical Therapy - Total	8200	\$ 780,793	\$ 0	\$ 780,793	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
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	664,794	0	664,794	
082		Occupational Therapy - Total	8250	\$ 664,794	\$ 0	\$ 664,794	(Sch 2)
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	110,123	0	110,123	
083		Speech Pathology - Total	8280	\$ 110,123	\$ 0	\$ 110,123	(Sch 2)
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	799,371	0	799,371	
085		Pharmacy - Total	8300	\$ 799,371	\$ 0	\$ 799,371	(Sch 2)
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	168,472	0	168,472	
090		Laboratory - Total	8400	\$ 168,472	\$ 0	\$ 168,472	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	73,330	0	73,330	
100		Other Ancillary Services - Total	8900	\$ 73,330	\$ 0	\$ 73,330	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 2,718,130	\$ 48,253	\$ 2,766,383	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,933,627	\$ (34,245)	\$ 3,899,382	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,477,751	(14,008)	1,463,743	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	357,408	(39,576)	317,832	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,768,786	\$ (87,829)	\$ 5,680,957	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 5,768,786	\$ (87,829)	\$ 5,680,957	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 130,417	\$ 0	\$ 130,417	(Sch 2)
155	.20-.39	Fringe Benefits	6600	50,288	0	50,288	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 180,705	\$ 0	\$ 180,705	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 100,990	\$ 0	\$ 100,990	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,307	0	38,307	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,002	0	16,002	(Sch 4)
160		Activities - Total	6700	\$ 155,299	\$ 0	\$ 155,299	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 569,993	\$ 0	\$ 569,993	(Sch 6)
165	.20-.39	Fringe Benefits	6900	267,216	0	267,216	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	687,102	19,691	706,793	(Sch 6)
165		Administration - Total	6900	\$ 1,524,311	\$ 19,691	\$ 1,544,002	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 74,821	\$ 0	\$ 74,821	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	30,767	0	30,767	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	2,318	0	2,318	(Sch 4)
166		Medical Records - Total	6900	\$ 107,906	\$ 0	\$ 107,906	
167		DPH Licensing Fees	6900	\$ 44,954	\$ (10,514)	\$ 34,440	(Sch 6)
168		Liability Insurance	6900	\$ 148,393	\$ (8,370)	\$ 140,023	(Sch 6)
169		Quality Assurance Fees	6900	\$ 410,753	\$ 0	\$ 410,753	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 81,319	\$ 0	\$ 81,319	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,996	0	26,996	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,299	0	3,299	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 111,614	\$ 0	\$ 111,614	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,683,935	\$ 807	\$ 2,684,742	
200		<b>Total</b>		\$ 14,334,520	\$ (18,884)	\$ 14,315,636	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 122,710	\$ 0	\$ 122,710
005	2	Fringe Benefits		43,955	0	43,955
005	3	Agency Staff				0
005	4	Other - Nonlabor		343,872	0	343,872
005	5	Plant Operations and Maintenance - Total		\$ 510,537	\$ 0	\$ 510,537
010		Housekeeping				
010	1	Salaries and Wages		\$ 294,860	\$ 0	\$ 294,860
010	2	Fringe Benefits		115,877	0	115,877
010	3	Agency Staff				0
010	4	Other - Nonlabor		62,784	0	62,784
010	5	Housekeeping - Total		\$ 473,521	\$ 0	\$ 473,521
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		5,793	0	5,793
025	4	Depreciation: Equipment		53,225	0	53,225
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		941,216	0	941,216
040	4	Property Taxes		94,017	0	94,017
045	4	Property Insurance		31,319	0	31,319
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		<b>Subtotal 005 - 055</b>		2,109,628	0	2,109,628
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 101,465	\$ 0	\$ 101,465
060	2	Fringe Benefits		37,791	0	37,791
060	3	Agency Staff				0
060	4	Other - Nonlabor		23,253	0	23,253
060	5	Laundry and Linen - Total		\$ 162,509	\$ 0	\$ 162,509
065		Dietary				
065	1	Salaries and Wages		\$ 385,283	\$ 0	\$ 385,283
065	2	Fringe Benefits		147,588	0	147,588
065	3	Agency Staff				0
065	4	Other - Nonlabor		358,661	0	358,661
065	5	Dietary - Total		\$ 891,532	\$ 0	\$ 891,532
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		121,247	0	121,247
075	5	Patient Supplies - Total		\$ 121,247	\$ 0	\$ 121,247
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		780,793	0	780,793
080	5	Physical Therapy - Total		\$ 780,793	\$ 0	\$ 780,793
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		664,794	0	664,794
082	5	Occupational Therapy - Total		\$ 664,794	\$ 0	\$ 664,794
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		110,123	0	110,123
083	5	Speech Pathology - Total		\$ 110,123	\$ 0	\$ 110,123
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		799,371	0	799,371
085	5	Pharmacy - Total		\$ 799,371	\$ 0	\$ 799,371
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		168,472	0	168,472
090	5	Laboratory - Total		\$ 168,472	\$ 0	\$ 168,472
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		73,330	0	73,330
100	5	Other Ancillary Services - Total		\$ 73,330	\$ 0	\$ 73,330

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 2,718,130	\$ 0	\$ 2,718,130
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 3,933,627	\$ 0	\$ 3,933,627
105	2	Fringe Benefits		1,477,751	0	1,477,751
105	3	Agency Staff				0
105	4	Other - Nonlabor		357,408	0	357,408
105	5	Skilled Nursing Care - Total		\$ 5,768,786	\$ 0	\$ 5,768,786
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 5,768,786	\$ 0	\$ 5,768,786
155		Social Services				
155	1	Salaries and Wages		\$ 130,417	\$ 0	\$ 130,417
155	2	Fringe Benefits		50,288	0	50,288
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 180,705	\$ 0	\$ 180,705
160		Activities				
160	1	Salaries and Wages		\$ 100,990	\$ 0	\$ 100,990
160	2	Fringe Benefits		38,307	0	38,307
160	3	Agency Staff				0
160	4	Other - Nonlabor		16,002	0	16,002
160	5	Activities - Total		\$ 155,299	\$ 0	\$ 155,299

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages	1	\$ 644,814	\$ (74,821)	\$ 569,993
165	2	Fringe Benefits	1	297,983	(30,767)	267,216
165	3	Agency Staff				0
165	4	Other - Nonlabor	1	1,293,520	(606,418)	687,102
165	5	Administration - Total		\$ 2,236,317	\$ (712,006)	\$ 1,524,311
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 74,821	\$ 0	\$ 74,821
166	2	Medical Records - Fringe Benefits		30,767	0	30,767
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		2,318	0	2,318
166	5	Medical Records - Total		\$ 107,906	\$ 0	\$ 107,906
167	4	DPH Licensing Fees ***		\$ 44,954	\$ 0	\$ 44,954
168	4	Liability Insurance ***		\$ 148,393	\$ 0	\$ 148,393
169	4	Quality Assurance Fees ***		\$ 410,753	\$ 0	\$ 410,753
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 81,319	\$ 0	\$ 81,319
170	2	Fringe Benefits		26,996	0	26,996
170	3	Agency Staff				0
170	4	Other - Nonlabor		3,299	0	3,299
170	5	Inservice Education - Nursing - Total		\$ 111,614	\$ 0	\$ 111,614
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 3,395,941	\$ (712,006)	\$ 2,683,935
200		<b>Total</b>		\$ 15,046,526	\$ (712,006)	\$ 14,334,520

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

\* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

\*\*\*\* Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025  
Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	19,885	19,885						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	48,253		48,253					
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:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025  
Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(34,245)		(34,245)					
105	2	Skilled Nursing Care - Fringe Benefits	(14,008)		(14,008)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(39,576)	(19,885)		(19,691)				
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:  
STONEBROOK HEALTHCARE CENTER

Provider Number:  
LTC55421F

NPI:  
1821039678

OSHPD Facility Number:  
206074025  
Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	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	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	19,691			19,691				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	(10,514)				(10,514)			
168	4	Liability Insurance	(8,370)					(8,370)		
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
STONEBROOK HEALTHCARE CENTER

**Provider Number:**  
LTC55421F

**NPI:**  
1821039678

**OSHPD Facility Number:** 206074025  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$18,884)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,514)</u>	<u>(8,370)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number	Adjustments		
STONEBROOK HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55421F	9		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>MEMORANDUM ADJUSTMENTS</b>											
1	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$644,814	(\$74,821)	\$569,993	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	297,983	(30,767)	267,216	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,293,520	(606,418)	687,102 *	
							To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304				
2	10.7	075	2,3	7	075	N/A	Patient Supplies (Square Feet)	0	573	573	
	10.7	080	2,3	7	080	N/A	Physical Therapy	0	1,048	1,048	
	10.7	082	2,3	7	082	N/A	Occupational Therapy	0	413	413	
	10.7	083	2,3	7	083	N/A	Speech Pathology	0	176	176	
	10.7	085	2,3	7	085	N/A	Pharmacy	0	83	83	
	10.7	105	2,3	7	105	N/A	Skilled Nursing Care	0	22,428	22,428	
	10.7	140	2,3	7	140	N/A	Beauty and Barber	0	156	156	
	10.7	175	2,3	7	N/A	N/A	Total Statistics - Square Feet	0	24,877	24,877 *	
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
STONEBROOK HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55421F		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
3	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$343,872	\$19,885	\$363,757
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	357,408	(19,885)	337,523 *
							To reclassify medical waste expenses for proper cost determination. CMS Pub. 15-1, Sections 2302.8 and 2304 CCR, Title 22, Section 52000			
4	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor	\$121,247	\$48,253	\$169,500
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages	3,933,627	(34,245)	3,899,382
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	1,477,751	(14,008)	1,463,743
							To reclassify central supply expenses for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302.8, and 2304 CCR Title 22, Sections 51511.2 and 52000			
5	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	* \$337,523	(\$19,691)	\$317,832
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* 687,102	19,691	706,793
							To reclassify administrative expenses for proper cost determination. CMS Pub. 15-1, Section 2300, 2302.8, and 2304 CCR, Title 22, Section 52000			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number	Adjustments		
STONEBROOK HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55421F	9		
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>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	167	4	8A-2	167	4	DPH Licensing Fees To adjust licensing fees to agree with provider's supporting documentation. CMS Pub. 15-1, Sections 2300 and 2304	\$44,954	(\$10,514)	\$34,440	
7	10.5	168	4	8A-2	168	4	Liability Insurance To adjust liability insurance expense to agree with provider's supporting documentation. CMS Pub. 15-1, Sections 2300 and 2304	\$148,393	(\$8,370)	\$140,023	

Provider Name							Fiscal Period		Provider Number		Adjustments
STONEBROOK HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		LTC55421F		9
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
8	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	92	92	
	10.7	060	2,3	7	060	N/A	Laundry and Linen	0	459	459	
	10.7	065	2,3	7	065	N/A	Dietary	0	3,261	3,261	
	10.7	145	2,3	7	145	N/A	Other Nonreimbursable	0	350	350	
	10.7	155	2,3	7	155	N/A	Social Services	0	276	276	
	10.7	160	2,3	7	160	N/A	Activities	0	879	879	
	10.7	165	2,3	7	165	N/A	Administration	0	672	672	
	10.7	166	2,3	7	166	N/A	Medical Records	0	297	297	
	10.7	170	2,3	7	170	N/A	Inservice Education - Nursing	0	528	528	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	24,877	31,691	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	24,877	31,599	
To adjust square footage statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number	Adjustments	
STONEBROOK HEALTHCARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55421F	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
9	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. CMS Pub. 15-1, Sections 2304 and 2409 CCR, Title 22, Section 51458.1	\$0	\$6,466	\$6,466