

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN BRUNO SKILLED NURSING HOSPITAL
SAN BRUNO, CALIFORNIA
PROVIDER NUMBER: ZZR18193G AND
NPI NUMBER: 1346232469**

**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: David Mui
Auditor: Joy Maramag**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2011

Michelle Lewis
Accounting Supervisor
Foresight Management Services
5000 Executive Parkway, Suite 150
San Ramon, CA 94583

PROVIDER: SAN BRUNO SKILLED NURSING HOSPITAL
PROVIDER NUMBER: ZZR18193G
NPI NUMBER: 1346232469
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 \$8,303, which resulted from Medi-Cal overpayments.

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

Michelle Lewis
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

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility No.:
206410877

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,698,463	\$ 107.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 478,506	\$ 30.25
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 303,738	\$ 19.20
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 249,202	\$ 15.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 24,872	\$ 1.57
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,268	\$ 0.71
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 17,721	\$ 1.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 137,182	\$ 8.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 336,017	\$ 21.24
11	Cost of Routine Service/Audited Total Costs	\$ 3,278,382	\$ 3,256,970	\$ 205.90
12	Total Patient Days (Adj)	15,818	15,818	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 207.26	\$ 205.90	
14	Overpayments (Adj 10)	\$ 0	\$ 8,303	
15				
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED				
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	
SUBACUTE CARE				
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility No.:
206410877

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility No.:
206410877

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 32,031	\$ 32,031		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	94,941		\$ 94,941	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	13,011	0	0	13,011 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	106,224	0	0	106,224 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	105,994	0	0	105,994 ***
083	Speech Pathology	61,970	0	0	61,970 ***
085	Pharmacy	51,747	0	0	51,747 ***
090	Laboratory	14,656	0	0	14,656 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	7,583	0	0	7,583
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,571,491	32,031	94,941	1,698,463 *
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 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	1,500	0	0	1,500
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,061,148	\$ 32,031	\$ 94,941	\$ 2,061,148

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 55,537	\$ 55,537										
010	Housekeeping	98,855	-	\$ 98,855									
060	Laundry and Linen	58,058	1,983	3,529	\$ 63,569								
065	Dietary	228,624	5,075	9,034	0	\$ 242,733							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	5,974	10,634	0	0	0	\$ 16,608					
165	Administration	N/A	2,749	4,893	0	0	0	0		\$ 7,642	\$ 7,642		
166	Medical Records	16,078	317	565	0	0	0	0		16,960		\$ 16,960	
170	Inservice Education - Nursing	33,433	0	0	0	0	0	0	\$ 33,433				
ANCILLARY SERVICES													
075	Patient Supplies		423	753	0	0	0	0	0	1,176	43	95	\$ 1,314 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		916	1,631	0	0	0	0	0	2,547	285	632	3,464 ***
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	261	578	839 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	152	338	490 ***
085	Pharmacy		397	706	0	0	0	0	0	1,102	137	305	1,545 ***
090	Laboratory		0	0	0	0	0	0	0	0	36	80	116 ***
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	19	41	60
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 **
ROUTINE SERVICES													
105	Skilled Nursing Care		36,223	64,476	63,569	242,733	0	16,608	33,433	457,042	6,668	14,797	478,506 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,480	2,635	0	0	0	0	0	4,115	42	93	4,250
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 490,585	\$ 55,537	\$ 98,855	\$ 63,569	\$ 242,733	\$ -	\$ 16,608	\$ 33,433	\$ 465,983	\$ 7,642	\$ 16,960	\$ 490,585

* (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:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 108,255	\$ 108,255										
010	Housekeeping	29,062	0	\$ 29,062									
060	Laundry and Linen	16,634	3,864	1,037	\$ 21,536								
065	Dietary	93,872	9,893	2,656	0	\$ 106,421							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	7,792	11,645	3,126	0	0	0	\$ 22,563					
165	Administration	N/A	5,359	1,439	0	0	0	0		\$ 6,797	\$ 6,797		
166	Medical Records	0	618	166	0	0	0	0		784		\$ 784	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	824	221	0	0	0	0	0	1,046	38	4	\$ 1,088
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,786	480	0	0	0	0	0	2,266	253	29	2,548
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	232	27	258
083	Speech Pathology	0	0	0	0	0	0	0	0	0	135	16	151
085	Pharmacy	0	773	207	0	0	0	0	0	980	122	14	1,117
090	Laboratory	0	0	0	0	0	0	0	0	0	32	4	36
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	17	2	18
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
ROUTINE SERVICES													
105	Skilled Nursing Care	57,042	70,607	18,955	21,536	106,421	0	22,563	0	297,124	5,930	684	303,738
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
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		2,885	775	0	0	0	0	0	3,660	37	4	3,702
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 312,657	\$ 108,255	\$ 29,062	\$ 21,536	\$ 106,421	\$ -	\$ 22,563	\$ -	\$ 305,075	\$ 6,797	\$ 784	\$ 312,657

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 266,512	91%							
	Property Tax (line 40)	26,600	9%	\$ 293,112						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			10,463	0	0	\$ 10,463			
065	Dietary			26,786	0	0	0	\$ 26,786		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			31,529	0	0	0	0	0	\$ 31,529
165	Administration			14,509	0	0	0	0	0	0
166	Medical Records			1,674	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,232	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,836	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			2,093	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			191,176	0	0	10,463	26,786	0	31,529
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			7,813	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 293,112	100%	\$ 293,112	\$ -	\$ -	\$ 10,463	\$ 26,786	\$ -	\$ 31,529

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 266,512	91%							
	Property Tax (line 40)	26,600	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,509	\$ 14,509				
166	Medical Records				1,674		\$ 1,674			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	2,232	82	9	\$ 2,323	\$ 2,112	\$ 211 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	4,836	541	62	5,440	4,946	494 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	495	57	552	502	50 ***
083	Speech Pathology			0	0	289	33	323	293	29 ***
085	Pharmacy			0	2,093	261	30	2,384	2,167	216 ***
090	Laboratory			0	0	68	8	76	69	7 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	4	39	36	4
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 **
ROUTINE SERVICES										
105	Skilled Nursing Care			0	259,955	12,659	1,461	274,074	249,202	24,872 *
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 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,813	80	9	7,902	7,184	717
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 293,112	100%	\$ -	\$ 276,929	\$ 14,509	\$ 1,674	\$ 293,112	\$ 266,512	\$ 26,600

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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. 67% of Total	DPH License Fees 2% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 16,264												
055	Interest-Other	3,311												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	365,564												
	Total Costs Allocable as Administration	385,139	67%											
167	DPH Licensing Fees	12,915	2%											
168	Liability Insurance	20,312	4%											
169	Quality Assurance Fees	157,237	27%											
174	Caregiver Training	0	0%											
	Total	575,603	100%						\$ 575,603					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 13,011	\$ 1,176	\$ 1,046	\$ 2,232	\$ 17,465	3,233	\$ 2,163	\$ 73	\$ 114	\$ 883	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			106,224	2,547	2,266	4,836	115,874	21,452	14,354	481	757	5,860	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			105,994	0	0	0	105,994	19,623	13,130	440	692	5,360	0
083	Speech Pathology			61,970	0	0	0	61,970	11,473	7,676	257	405	3,134	0
085	Pharmacy			51,747	1,102	980	2,093	55,922	10,353	6,927	232	365	2,828	0
090	Laboratory			14,656	0	0	0	14,656	2,713	1,815	61	96	741	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			7,583	0	0	0	7,583	1,404	939	31	50	383	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
ROUTINE SERVICES														
105	Skilled Nursing Care			1,698,463	457,042	297,124	259,955	2,712,584	502,188	336,017	11,268	17,721	137,182	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
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			1,500	4,115	3,660	7,813	17,088	3,164	2,117	71	112	864	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 575,603		\$ 2,061,148	\$ 465,983	\$ 305,075	\$ 276,929	\$ 3,109,135	\$ 575,603					
	Total Administrative Costs							\$ 575,603		\$ 385,139	\$ 12,915	\$ 20,312	\$ 157,237	\$ -
	Unit Cost Multiplier							0.18513284						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 24,602	\$ 7,582	\$ 14,509	\$ 46,693							
	TOTAL FACILITY COSTS							\$ 3,731,431						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	225	225	225							
065	Dietary	576	576	576							
155	Social Services										
160	Activities	678	678	678							
165	Administration	312	312	312							
166	Medical Records	36	36	36							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	48	48	48						17,465	17,465
077	Specialized Support Surfaces									0	0
080	Physical Therapy	104	104	104						115,874	115,874
081	Respiratory Therapy									0	0
082	Occupational Therapy									105,994	105,994
083	Speech Pathology									61,970	61,970
085	Pharmacy	45	45	45						55,922	55,922
090	Laboratory									14,656	14,656
095	Home Health Services									0	0
100	Other Ancillary Services									7,583	7,583
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,111	4,111	4,111	157,300	47,190	1,628,533	1,628,533	1,628,533	2,712,584	2,712,584
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	168	168	168						17,088	17,088
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,303	6,303	6,303	157,300	47,190	1,628,533	1,628,533	1,628,533	3,109,135	3,109,135
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 32,031	\$ 94,941			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019668622	0.058298481			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 55,537	\$ 98,855	\$ 63,569	\$ 242,733	\$ -	\$ 16,608	\$ 33,433	\$ 7,642	\$ 16,960
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.81120102	15.68380136	0.40412826	5.14374065	0.00000000	0.01019790	0.02052952	0.00245806	0.00545484
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 108,255	\$ 29,062	\$ 21,536	\$ 106,421	\$ -	\$ 22,563	\$ -	\$ 6,797	\$ 784
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.17515469	4.61082024	0.13690937	2.25515409	0.00000000	0.01385473	0.00000000	0.00218621	0.00025226
	TOTAL CAPITAL COSTS - SCH. 5	\$ 293,112	\$ -	\$ -	\$ 10,463	\$ 26,786	\$ -	\$ 31,529	\$ -	\$ 14,509	\$ 1,674
	UNIT COST MULTIPLIER (CAPITAL COSTS)	46.50356973	0.00000000	0.00000000	0.06651814	0.56762145	0.00000000	0.01936063	0.00000000	0.00466661	0.00053846

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR18193G

NPI:

1346232469

OSHPD Facility Number:

206410877

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	\$ 39,246	\$ 0	\$ 39,246	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,384	(93)	16,291	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	108,255	0	108,255	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 163,885	\$ (93)	\$ 163,792	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	114,366	(15,511)	98,855	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,745	21,317	29,062	(Sch 4)
010		Housekeeping - Total	6300	\$ 122,111	\$ 5,806	\$ 127,917	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,033	0	12,033	(Sch 5)
025		Depreciation: Equipment	7140	8,121	0	8,121	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	566	0	566	(Sch 5)
035		Leases and Rentals	7200	245,792	0	245,792	(Sch 5)
040		Property Taxes	7300	26,600	0	26,600	(Sch 5)
045		Property Insurance	7400	14,764	1,500	16,264	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	3,311	0	3,311	(Sch 6)
057		Subtotal 005 - 055		\$ 597,183	\$ 7,213	\$ 604,396	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	76,244	(18,186)	58,058	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	4,108	12,526	16,634	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,352	\$ (5,660)	\$ 74,692	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 159,474	\$ 0	\$ 159,474	(Sch 3)
065	.20-.39	Fringe Benefits	6500	69,529	(379)	69,150	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	93,872	0	93,872	(Sch 4)
065		Dietary - Total	6500	\$ 322,875	\$ (379)	\$ 322,496	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services (Note 1)					
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	13,011	0	13,011	(Sch 2)
075		Patient Supplies - Total	8100	\$ 13,011	\$ 0	\$ 13,011	(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:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR18193G

NPI:

1346232469

OSHPD Facility Number:

206410877

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	106,224	0	106,224	
080		Physical Therapy - Total	8200	\$ 106,224	\$ 0	\$ 106,224	(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	105,994	0	105,994	
082		Occupational Therapy - Total	8250	\$ 105,994	\$ 0	\$ 105,994	(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	61,970	0	61,970	
083		Speech Pathology - Total	8280	\$ 61,970	\$ 0	\$ 61,970	(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	51,747	0	51,747	
085		Pharmacy - Total	8300	\$ 51,747	\$ 0	\$ 51,747	(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	14,656	0	14,656	
090		Laboratory - Total	8400	\$ 14,656	\$ 0	\$ 14,656	(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	7,583	0	7,583	
100		Other Ancillary Services - Total	8900	\$ 7,583	\$ 0	\$ 7,583	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR18193G

NPI:

1346232469

OSHPD Facility Number:

206410877

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		\$ 361,185	\$ 0	\$ 361,185	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,113,585	\$ 3,142	\$ 1,116,727	(Sch 2)
105	.20-.39	Fringe Benefits	6110	468,096	(13,332)	454,764	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	57,042	0	57,042	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,638,723	\$ (10,190)	\$ 1,628,533	
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:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR18193G

NPI:

1346232469

OSHPD Facility Number:

206410877

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)
		Other Nonreimbursable					
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	1,500	0	1,500	
140		Beauty and Barber - Total	8900	\$ 1,500	\$ 0	\$ 1,500	(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		Subtotal 105 - 145		\$ 1,640,223	\$ (10,190)	\$ 1,630,033	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 24,081	\$ 0	\$ 24,081	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,007	(57)	7,950	(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	\$ 32,088	\$ (57)	\$ 32,031	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR18193G

NPI:

1346232469

OSHPD Facility Number:

206410877

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	\$ 64,624	\$ 0	\$ 64,624	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,470	(153)	30,317	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,792	0	7,792	(Sch 4)
160		Activities - Total	6700	\$ 102,886	\$ (153)	\$ 102,733	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 140,784	\$ (13,505)	\$ 127,279	(Sch 6)
165	.20-.39	Fringe Benefits	6900	44,105	(10,740)	33,365	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	199,390	5,530	204,920	(Sch 6)
165		Administration - Total	6900	\$ 384,279	\$ (18,715)	\$ 365,564	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 11,896	\$ 0	\$ 11,896	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	4,214	(32)	4,182	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 16,110	\$ (32)	\$ 16,078	
167		DPH Licensing Fees	6900	\$ 12,915	\$ 0	\$ 12,915	(Sch 6)
168		Liability Insurance	6900	\$ 26,402	\$ (6,090)	\$ 20,312	(Sch 6)
169		Quality Assurance Fees	6900	\$ 157,237	\$ 0	\$ 157,237	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,938	\$ 0	\$ 24,938	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,554	(59)	8,495	(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	\$ 33,492	\$ (59)	\$ 33,433	
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		\$ 765,409	\$ (25,106)	\$ 740,303	
200		Total		\$ 3,767,227	\$ (34,122)	\$ 3,733,105	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 39,246	\$ 0	\$ 39,246
005	2	Fringe Benefits		16,384	0	16,384
005	3	Agency Staff				0
005	4	Other - Nonlabor		108,255	0	108,255
005	5	Plant Operations and Maintenance - Total		\$ 163,885	\$ 0	\$ 163,885
010		Housekeeping				
010	1	Salaries and Wages		\$	\$	\$ 0
010	2	Fringe Benefits				0
010	3	Agency Staff		114,366	0	114,366
010	4	Other - Nonlabor		7,745	0	7,745
010	5	Housekeeping - Total		\$ 122,111	\$ 0	\$ 122,111
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		12,033	0	12,033
025	4	Depreciation: Equipment		8,121	0	8,121
030	4	Depreciation and Amortization - Other		566	0	566
035	4	Leases and Rentals		245,792	0	245,792
040	4	Property Taxes		26,600	0	26,600
045	4	Property Insurance		14,764	0	14,764
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		3,311	0	3,311
		Subtotal 005 - 055		597,183	0	597,183
060		Laundry and Linen				
060	1	Salaries and Wages		\$	\$	\$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff		76,244	0	76,244
060	4	Other - Nonlabor		4,108	0	4,108
060	5	Laundry and Linen - Total		\$ 80,352	\$ 0	\$ 80,352
065		Dietary				
065	1	Salaries and Wages		\$ 159,474	\$ 0	\$ 159,474
065	2	Fringe Benefits		69,529	0	69,529
065	3	Agency Staff				0
065	4	Other - Nonlabor		93,872	0	93,872
065	5	Dietary - Total		\$ 322,875	\$ 0	\$ 322,875
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		13,011	0	13,011
075	5	Patient Supplies - Total		\$ 13,011	\$ 0	\$ 13,011
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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		106,224	0	106,224
080	5	Physical Therapy - Total		\$ 106,224	\$ 0	\$ 106,224
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		105,994	0	105,994
082	5	Occupational Therapy - Total		\$ 105,994	\$ 0	\$ 105,994
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		61,970	0	61,970
083	5	Speech Pathology - Total		\$ 61,970	\$ 0	\$ 61,970
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		51,747	0	51,747
085	5	Pharmacy - Total		\$ 51,747	\$ 0	\$ 51,747
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		14,656	0	14,656
090	5	Laboratory - Total		\$ 14,656	\$ 0	\$ 14,656
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		7,583	0	7,583
100	5	Other Ancillary Services - Total		\$ 7,583	\$ 0	\$ 7,583

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SAN BRUNO SKILLED NURSING HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

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OSHPD Facility Number:

206410877

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		Subtotal 075 - 102		\$ 361,185	\$ 0	\$ 361,185
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,113,585	\$ 0	\$ 1,113,585
105	2	Fringe Benefits		468,096	0	468,096
105	3	Agency Staff				0
105	4	Other - Nonlabor		57,042	0	57,042
105	5	Skilled Nursing Care - Total		\$ 1,638,723	\$ 0	\$ 1,638,723
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

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206410877

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
		Other Nonreimbursable				
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		1,500	0	1,500
140	5	Beauty and Barber - Total		\$ 1,500	\$ 0	\$ 1,500
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		Subtotal 105 - 145		\$ 1,640,223	\$ 0	\$ 1,640,223
155		Social Services				
155	1	Salaries and Wages		\$ 24,081	\$ 0	\$ 24,081
155	2	Fringe Benefits		8,007	0	8,007
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 32,088	\$ 0	\$ 32,088
160		Activities				
160	1	Salaries and Wages		\$ 64,624	\$ 0	\$ 64,624
160	2	Fringe Benefits		30,470	0	30,470
160	3	Agency Staff				0
160	4	Other - Nonlabor		7,792	0	7,792
160	5	Activities - Total		\$ 102,886	\$ 0	\$ 102,886

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

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

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 140,784	\$ 0	\$ 140,784
165	2	Fringe Benefits		44,105	0	44,105
165	3	Agency Staff				0
165	4	Other - Nonlabor		199,390	0	199,390
165	5	Administration - Total		\$ 384,279	\$ 0	\$ 384,279
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 11,896	\$ 0	\$ 11,896
166	2	Medical Records - Fringe Benefits		4,214	0	4,214
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 16,110	\$ 0	\$ 16,110
167	4	DPH Licensing Fees ***		\$ 12,915	\$	\$ 12,915
168	4	Liability Insurance ***		\$ 26,402	\$	\$ 26,402
169	4	Quality Assurance Fees ***		\$ 157,237	\$	\$ 157,237
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 24,938	\$ 0	\$ 24,938
170	2	Fringe Benefits		8,554	0	8,554
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 33,492	\$ 0	\$ 33,492
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
		Subtotal 155 - 174		\$ 765,409	\$ 0	\$ 765,409
200		Total		\$ 3,767,227	\$ 0	\$ 3,767,227

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:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
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NPI:
1346232469

OSHPD Facility Number: 206410877
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(93)						(93)	
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(15,511)		(15,511)					
010	4	Housekeeping - Other - Nonlabor	21,317		15,511					5,806
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	1,500							
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	(18,186)			(18,186)				
060	4	Laundry and Linen - Other - Nonlabor	12,526			18,186				(5,660)
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	(379)						(379)	
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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OSHPD Facility Number: 206410877
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
			(Pages 1 & 2)	1	2	3	4	5	6	7
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	3,142					3,142		
105	2	Skilled Nursing Care - Fringe Benefits	(13,332)					(10,951)	(2,381)	
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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	(57)						(57)	
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	(153)						(153)	
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(13,505)					(13,505)		
165	2	Administration - Fringe Benefits	(10,740)					(10,653)	(87)	
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	5,530	6,090			1,132			
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(32)						(32)	
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(6,090)	(6,090)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(59)						(59)	
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:
SAN BRUNO SKILLED NURSING HOSPITAL

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ZZR18193G

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OSHPD Facility Number: 206410877
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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>(\$34,122)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,132</u>	<u>(31,967)</u>	<u>(3,241)</u>	<u>146</u>

Provider Name:
SAN BRUNO SKILLED NURSING HOSPITAL

Provider Number:
ZZR18193G

NPI:
1346232469

OSHPD Facility Number:
206410877

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

Line No.	Sub No.	Description	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
180	4	Professional Liability - Deductible								
200		Total	1,500	(1,692)	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider Number	Adjustments		
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18193G	10		
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
1	10.5	168	4	8A-2	168	4	Liability Insurance	\$26,402	(\$6,090)	\$20,312	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To reclassify general liability insurance to agree with the provider's records and for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	199,390	6,090	205,480 *	
2	10.5	010	3	8A-2	010	3	Housekeeping - Agency Staff	\$114,366	(\$15,511)	\$98,855	
	10.5	010	4	8A-2	010	4	Housekeeping - Other - Nonlabor To reclassify other nonlabor expenses from agency costs for proper allocation of costs. CMS Pub. 15-1, Sections 2300, 2302.8 and, 2304	7,745	15,511	23,256 *	
3	10.5	060	3	8A-2	060	3	Laundry and Linen - Agency Staff	\$76,244	(\$18,186)	\$58,058	
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor To reclassify other nonlabor expenses from agency costs for proper allocation of costs. CMS Pub. 15-1, Sections 2300, 2302.8, and 2304	4,108	18,186	22,294 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18193G		10	
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.					
ADJUSTMENTS TO REPORTED COSTS											
4	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust the general liability insurance to agree with provider's records and for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304	*	\$205,480	\$1,132	\$206,612 *
5	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages		\$140,784	(\$13,505)	\$127,279
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits		44,105	(10,653)	33,452 *
	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		1,113,585	3,142	1,116,727
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits To adjust the reported Administrator and Director of Nursing salaries to agree with the provider's records. CMS Pub. 15-1, Sections 901, 902.3, 904, 904.1, 905.1, 905.2, 1005, 2102.1, and 2103		468,096	(10,951)	457,145 *
6	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		\$16,384	(\$93)	\$16,291
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits		69,529	(379)	69,150
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	*	457,145	(2,381)	454,764
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits		8,007	(57)	7,950
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits		30,470	(153)	30,317
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	*	33,452	(87)	33,365
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		4,214	(32)	4,182
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits To adjust the reported worker's compensation to agree with the home office cost adjustment. CMS Pub. 15-1, Sections 2300 and 2304		8,554	(59)	8,495

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18193G		10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	010	4	8A-2	010	4	Housekeeping - Other - Nonlabor	*	\$23,256	\$5,806	\$29,062
	10.5	060	4	8A-2	060	4	Laundry and Linen - Other - Nonlabor	*	22,294	(5,660)	16,634
							To adjust the reported other nonlabor expenses to agree with the provider's supporting documentation. CMS Pub. 15-1, Section 2304				
8	10.5	045	4	8A-2	045	4	Property Insurance		\$14,764	\$1,500	\$16,264
							To adjust the reported property insurance to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	\$206,612	(\$1,692)	\$204,920
							To adjust the reported home office costs to agree with Foresight Management Services Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SAN BRUNO SKILLED NURSING HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18193G		10
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>										
10	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. Title 22, CCR, Sections 50761 and 51458.1	\$0	\$8,303	\$8,303