

**REPORT
ON THE
RATE SETTING AUDIT**

**BRIGHTON PLACE – SAN DIEGO
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1346258274**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Derek Bradley**



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



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

Ron Cadwell, Administrator
Brighton Place – San Diego
1350 North Euclid Avenue
San Diego, CA 92105

BRIGHTON PLACE – SAN DIEGO
NATIONAL PROVIDER IDENTIFIER (NPI): 1346258274
FISCAL PERIOD ENDED: DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$59,291, 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.

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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

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Certified

cc: Cathy Storr
Vice President
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility No.:
206370703

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	\$ 3,012,448	\$ 86.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 717,166	\$ 20.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,151,094	\$ 32.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 976,456	\$ 27.97
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,876	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,772	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,314	\$ 1.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 355,195	\$ 10.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 680,727	\$ 19.50
11	Cost of Routine Service/Audited Total Costs	\$ 7,268,892.00	\$ 7,015,048	\$ 200.96
12	Total Patient Days (Adj)	34,908	34,908	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.23	\$ 200.96	
14	Overpayments (Adj 18)		\$ 59,291	
15	Medi-Cal Days (Adj 17)	23,613	23,596	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility No.:
206370703

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility No.:
206370703

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 75,311	\$ 75,311		
160	Activities	165,412		\$ 165,412	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	729,008	0	0	729,008
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	634,254	0	0	634,254
083	Speech Pathology	162,794	0	0	162,794
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,771,725	75,311	165,412	3,012,448 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,538,504	\$ 75,311	\$ 165,412	\$ 4,538,504

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRIGHTON PLACE - SAN DIEGO

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 98,066	\$ 98,066										
010	Housekeeping	114,182	4,276	\$ 118,458									
060	Laundry and Linen	86,020	767	969	\$ 87,756								
065	Dietary	280,405	10,430	13,173	0	\$ 304,008							
155	Social Services	N/A	1,018	1,286	0	0	\$ 2,305						
160	Activities	N/A	5,454	6,889	0	0	0	\$ 12,343					
165	Administration	N/A	6,375	8,051	0	0	0	0		\$ 14,426	\$ 14,426		
166	Medical Records	81,884	791	1,000	0	0	0	0		83,675		\$ 83,675	
170	Inservice Education - Nursing	90,512	2,884	3,642	0	0	0	0	\$ 97,038				
ANCILLARY SERVICES													
075	Patient Supplies		153	194	0	0	0	0	0	347	26	151	\$ 524
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		982	1,240	0	0	0	0	0	2,221	1,416	8,216	11,854
081	Respiratory Therapy		153	194	0	0	0	0	0	347	5	31	384
082	Occupational Therapy		982	1,240	0	0	0	0	0	2,221	1,231	7,139	10,592
083	Speech Pathology		982	1,240	0	0	0	0	0	2,221	342	1,981	4,544
085	Pharmacy		0	0	0	0	0	0	0	0	511	2,963	3,474
090	Laboratory		0	0	0	0	0	0	0	0	45	259	304
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	28	164	192
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		62,015	78,326	87,756	304,008	2,305	12,343	97,038	643,791	10,790	62,586	717,166
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		804	1,015	0	0	0	0	0	1,819	32	185	2,035
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 751,069	\$ 98,066	\$ 118,458	\$ 87,756	\$ 304,008	\$ 2,305	\$ 12,343	\$ 97,038	\$ 652,968	\$ 14,426	\$ 83,675	\$ 751,069

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRIGHTON PLACE - SAN DIEGO

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 430,195	\$ 430,195										
010	Housekeeping	24,983	18,759	\$ 43,742									
060	Laundry and Linen	25,463	3,364	358	\$ 29,185								
065	Dietary	195,336	45,754	4,864	0	\$ 245,954							
155	Social Services	589	4,468	475	0	0	\$ 5,532						
160	Activities	11,531	23,927	2,544	0	0	0	\$ 38,001					
165	Administration	N/A	27,964	2,973	0	0	0	0		\$ 30,937	\$ 30,937		
166	Medical Records	17,108	3,472	369	0	0	0	0		20,949		\$ 20,949	
170	Inservice Education - Nursing	0	12,650	1,345	0	0	0	0	\$ 13,994				
ANCILLARY SERVICES													
075	Patient Supplies	10,935	673	72	0	0	0	0	0	11,679	56	38	\$ 11,773
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	3,689	4,306	458	0	0	0	0	0	8,453	3,038	2,057	13,548
081	Respiratory Therapy	0	673	72	0	0	0	0	0	744	12	8	764
082	Occupational Therapy	60	4,306	458	0	0	0	0	0	4,824	2,640	1,787	9,251
083	Speech Pathology	0	4,306	458	0	0	0	0	0	4,764	732	496	5,993
085	Pharmacy	270,857	0	0	0	0	0	0	0	270,857	1,096	742	272,694
090	Laboratory	23,704	0	0	0	0	0	0	0	23,704	96	65	23,865
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,978	0	0	0	0	0	0	0	14,978	61	41	15,080
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	478,648	272,048	28,923	29,185	245,954	5,532	38,001	13,994	1,112,286	23,139	15,669	1,151,094
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,892	3,526	375	0	0	0	0	0	5,793	68	46	5,907
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,509,968	\$ 430,195	\$ 43,742	\$ 29,185	\$ 245,954	\$ 5,532	\$ 38,001	\$ 13,994	\$ 1,458,082	\$ 30,937	\$ 20,949	\$ 1,509,968

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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)	\$ 1,041,549	96%							
	Property Tax (line 40)	40,401	4%	\$ 1,081,950						
005	Plant Operations and Maintenance			32,818	\$ 32,818					
010	Housekeeping			45,749	1,431	\$ 47,180				
060	Laundry and Linen			8,205	257	386	\$ 8,847			
065	Dietary			111,582	3,490	5,247	0	\$ 120,319		
155	Social Services			10,896	341	512	0	0	\$ 11,749	
160	Activities			58,351	1,825	2,744	0	0	0	\$ 62,920
165	Administration			68,196	2,133	3,207	0	0	0	0
166	Medical Records			8,467	265	398	0	0	0	0
170	Inservice Education - Nursing			30,849	965	1,451	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,641	51	77	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,502	329	494	0	0	0	0
081	Respiratory Therapy			1,641	51	77	0	0	0	0
082	Occupational Therapy			10,502	329	494	0	0	0	0
083	Speech Pathology			10,502	329	494	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			663,452	20,754	31,196	8,847	120,319	11,749	62,920
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			8,598	269	404	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,081,950	100%	\$ 1,081,950	\$ 32,818	\$ 47,180	\$ 8,847	\$ 120,319	\$ 11,749	\$ 62,920

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,041,549	96%							
	Property Tax (line 40)	40,401	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 73,536	\$ 73,536				
166	Medical Records				9,130		\$ 9,130			
170	Inservice Education - Nursing			\$ 33,265						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,769	133	16	\$ 1,918	\$ 1,847	\$ 72
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,324	7,220	896	19,441	18,715	726
081	Respiratory Therapy			0	1,769	28	3	1,800	1,733	67
082	Occupational Therapy			0	11,324	6,274	779	18,377	17,691	686
083	Speech Pathology			0	11,324	1,741	216	13,281	12,786	496
085	Pharmacy			0	0	2,604	323	2,927	2,818	109
090	Laboratory			0	0	228	28	256	247	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	144	18	162	156	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			33,265	952,501	55,002	6,829	1,014,332	976,456	37,876 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	9,272	162	20	9,454	9,101	353
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,081,950	100%	\$ 33,265	\$ 999,284	\$ 73,536	\$ 9,130	\$ 1,081,950	\$ 1,041,549	\$ 40,401

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRIGHTON PLACE - SAN DIEGO

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,187												
055	Interest - Other	213												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	906,712												
	Total Costs Allocable as Administration	910,112	61%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	88,660	6%											
169	Quality Assurance Fees	474,885	32%											
174	Caregiver Training	0	0%											
	Total	1,497,417	100%						\$ 1,497,417					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 347	\$ 11,679	\$ 1,769	\$ 13,796	2,701	\$ 1,642	\$ 43	\$ 160	\$ 857	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			729,008	2,221	8,453	11,324	751,007	147,025	89,360	2,333	8,705	46,627	0
081	Respiratory Therapy			0	347	744	1,769	2,861	560	340	9	33	178	0
082	Occupational Therapy			634,254	2,221	4,824	11,324	652,624	127,764	77,654	2,027	7,565	40,519	0
083	Speech Pathology			162,794	2,221	4,764	11,324	181,104	35,455	21,549	563	2,099	11,244	0
085	Pharmacy			0	0	270,857	0	270,857	53,026	32,228	841	3,140	16,816	0
090	Laboratory			0	0	23,704	0	23,704	4,641	2,820	74	275	1,472	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,978	0	14,978	2,932	1,782	47	174	930	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,012,448	643,791	1,112,286	952,501	5,721,025	1,120,008	680,727	17,772	66,314	355,195	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,819	5,793	9,272	16,883	3,305	2,009	52	196	1,048	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,497,417		\$ 4,538,504	\$ 652,968	\$ 1,458,082	\$ 999,284	\$ 7,648,838	\$ 1,497,417					
	Total Administrative Costs							\$ 1,497,417		\$ 910,112	\$ 23,760	\$ 88,660	\$ 474,885	\$ -
	Unit Cost Multiplier							0.19577051						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,101	\$ 51,886	\$ 82,666	\$ 232,653							
	TOTAL FACILITY COSTS							\$ 9,378,908						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRIGHTON PLACE - SAN DIEGO

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	500									
010	Housekeeping	697	697								
060	Laundry and Linen	125	125	125							
065	Dietary	1,700	1,700	1,700							
155	Social Services	166	166	166							
160	Activities	889	889	889							
165	Administration	1,039	1,039	1,039							
166	Medical Records	129	129	129							
170	Inservice Education - Nursing	470	470	470							
ANCILLARY SERVICES											
075	Patient Supplies	25	25	25						13,796	13,796
077	Specialized Support Surfaces									0	0
080	Physical Therapy	160	160	160						751,007	751,007
081	Respiratory Therapy	25	25	25						2,861	2,861
082	Occupational Therapy	160	160	160						652,624	652,624
083	Speech Pathology	160	160	160						181,104	181,104
085	Pharmacy									270,857	270,857
090	Laboratory									23,704	23,704
095	Home Health Services									0	0
100	Other Ancillary Services									14,978	14,978
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	10,108	10,108	10,108	341,990	102,597	3,250,373	3,250,373	3,250,373	5,721,025	5,721,025
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	131	131	131						16,883	16,883
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		16,484	15,984	15,287	341,990	102,597	3,250,373	3,250,373	3,250,373	7,648,838	7,648,838
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 75,311	\$ 165,412			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.023169956	0.050890159			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 98,066	\$ 118,458	\$ 87,756	\$ 304,008	\$ 2,305	\$ 12,343	\$ 97,038	\$ 14,426	\$ 83,675
UNIT COST MULTIPLIER (INDIRECT SALARIES)			6.13526026	7.74895509	0.25660261	2.96312920	0.00070908	0.00379743	0.02985429	0.00188600	0.01093958
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 430,195	\$ 43,742	\$ 29,185	\$ 245,954	\$ 5,532	\$ 38,001	\$ 13,994	\$ 30,937	\$ 20,949
UNIT COST MULTIPLIER (INDIRECT OTHER)			26.91410160	2.86139392	0.08533857	2.39728591	0.00170188	0.01169140	0.00430550	0.00404463	0.00273885
TOTAL CAPITAL COSTS - SCH. 5		\$ 1,081,950	\$ 32,818	\$ 47,180	\$ 8,847	\$ 120,319	\$ 11,749	\$ 62,920	\$ 33,265	\$ 73,536	\$ 9,130
UNIT COST MULTIPLIER (CAPITAL COSTS)		65.63637467	2.05318990	3.08625803	0.02586911	1.17273311	0.00361460	0.01935769	0.01023410	0.00961402	0.00119366

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 75,198	\$ 0	\$ 75,198	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,868	0	22,868	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	433,534	(3,339)	430,195	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 531,600	\$ (3,339)	\$ 528,261	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	116,680	(2,498)	114,182	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,485	2,498	24,983	(Sch 4)
010		Housekeeping - Total	6300	\$ 139,165	\$ 0	\$ 139,165	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 290	\$ 0	\$ 290	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,541	0	18,541	(Sch 5)
025		Depreciation: Equipment	7140	125,433	0	125,433	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,459	0	2,459	(Sch 5)
035		Leases and Rentals	7200	846,198	48,628	894,826	(Sch 5)
040		Property Taxes	7300	45,891	(5,490)	40,401	(Sch 5)
045		Property Insurance	7400		3,187	3,187	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 213	\$ 0	\$ 213	(Sch 6)
057		Subtotal 005 - 055		\$ 1,709,790	\$ 42,986	\$ 1,752,776	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	86,861	(841)	86,020	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,622	841	25,463	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 111,483	\$ 0	\$ 111,483	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 213,708	\$ 0	\$ 213,708	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,697	0	66,697	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	197,738	(2,402)	195,336	(Sch 4)
065		Dietary - Total	6500	\$ 478,143	\$ (2,402)	\$ 475,741	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	52,649	(41,714)	10,935	(Sch 4)
075		Patient Supplies - Total	8100	\$ 52,649	\$ (41,714)	\$ 10,935	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	729,008	0	729,008	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,689	0	3,689	(Sch 4)
080		Physical Therapy - Total	8200	\$ 732,697	\$ 0	\$ 732,697	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	634,254	0	634,254	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	60	0	60	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 634,314	\$ 0	\$ 634,314	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	162,794	0	162,794	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 162,794	\$ 0	\$ 162,794	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	270,857	0	270,857	(Sch 4)
085		Pharmacy - Total	8300	\$ 270,857	\$ 0	\$ 270,857	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	23,704	0	23,704	(Sch 4)
090		Laboratory - Total	8400	\$ 23,704	\$ 0	\$ 23,704	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,978	0	14,978	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,978	\$ 0	\$ 14,978	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,891,993	\$ (41,714)	\$ 1,850,279	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,318,820	\$ (26,180)	\$ 2,292,640	(Sch 2)
105	.20-.39	Fringe Benefits	6110	483,863	(4,778)	479,085	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	501,977	(23,329)	478,648	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,304,660	\$ (54,287)	\$ 3,250,373	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,892	0	1,892
140		Beauty and Barber - Total	8900	\$ 1,892	\$ 0	\$ 1,892
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,306,552	\$ (54,287)	\$ 3,252,265
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,506	\$ 0	\$ 58,506
155	.20-.39	Fringe Benefits	6600	16,805	0	16,805
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	589	0	589
155		Social Services - Total	6600	\$ 75,900	\$ 0	\$ 75,900

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE - SAN DIEGO

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

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 125,952	\$ 0	\$ 125,952	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,460	0	39,460	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,531	0	11,531	(Sch 4)
160		Activities - Total	6700	\$ 176,943	\$ 0	\$ 176,943	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 437,936	\$ (238,710)	\$ 199,226	(Sch 6)
165	.20-.39	Fringe Benefits	6900	127,895	4,566	132,461	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	634,467	(59,442)	575,025	(Sch 6)
165		Administration - Total	6900	\$ 1,200,298	\$ (293,586)	\$ 906,712	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 63,513	\$ 0	\$ 63,513	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,371	0	18,371	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,108	0	17,108	(Sch 4)
166		Medical Records - Total	6900	\$ 98,992	\$ 0	\$ 98,992	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 109,585	\$ (20,925)	\$ 88,660	(Sch 6)
169		Quality Assurance Fees	6900	\$ 474,885	\$ 0	\$ 474,885	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,736	\$ 0	\$ 69,736	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,776	0	20,776	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 90,512	\$ 0	\$ 90,512	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,250,875	\$ (314,511)	\$ 1,936,364	
200		Total		\$ 9,748,836	\$ (369,928)	\$ 9,378,908	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 100,690	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BRIGHTON PLACE - SAN DIEGO

Provider NPI:
1346258274

OSHPD Facility Number:
206370703

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(3,339)		(3,339)					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(2,498)						(2,498)	
010	4	Housekeeping - Other - Nonlabor	2,498						2,498	
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	48,628		48,628					
040	4	Property Taxes	(5,490)			(3,187)				
045	4	Property Insurance	3,187			3,187				
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	(841)							(841)
060	4	Laundry and Linen - Other - Nonlabor	841							841
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(2,402)		(2,402)					
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	(41,714)		(25,142)		(16,572)			
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							Fiscal Period			Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346258274		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$100,690	\$100,690	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1346258274	18		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$501,977	(\$27,311)	\$474,666 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	634,467	27,311	661,778 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,318,820	(\$26,180)	\$2,292,640	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	483,863	(4,778)	479,085	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	437,936	26,180	464,116 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	127,895	4,778	132,673 *	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$433,534	(\$3,339)	\$430,195	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	197,738	(2,402)	195,336	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	52,649	(25,142)	27,507 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 474,666	(12,590)	462,076 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 661,778	(5,155)	656,623 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	846,198	48,628	894,826	
							To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	040	4	8A-1	040	4	Property Taxes	\$45,891	(\$3,187)	\$42,704 *	
	10.5	045	4	8A-1	045	4	Property Insurance	0	3,187	3,187	
							To reclassify property insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346258274		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col.					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$27,507	(\$16,572)	\$10,935
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	462,076	16,572	478,648
							To reclassify enteral feeding expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Sections 51511				
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		\$109,585	(\$20,925)	\$88,660
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	656,623	20,925	677,548 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
8	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		\$116,680	(\$2,498)	\$114,182
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		22,485	2,498	24,983
							To reclassify the nonlabor portion of agency costs housekeeping to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
9	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		\$86,861	(\$841)	\$86,020
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		24,622	841	25,463
							To reclassify the nonlabor portion of agency costs laundry and linen to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346258274		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$42,704	(\$2,303)	\$40,401
11	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$464,116	(\$672)	\$463,444 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust administrator's compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142 and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	*	132,673	(212)	132,461
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$677,548	(\$52,500)	\$625,048 *
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate travel and airfare expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$625,048	(\$17,523)	\$607,525 *
14	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To eliminate administrative salaries due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$463,444	(\$264,218)	\$199,226

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346258274		18
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate professional fees expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$607,525	(\$32,500)	\$575,025

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1346258274		18
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
16	10.7	080	1-3	7	080	1-3	Physical Therapy (Square Feet)	234	(74)	160	
	10.7	081	1-3	7	081	1-3	Respiratory Therapy	0	25	25	
	10.7	082	1-3	7	082	1-3	Occupational Therapy	186	(26)	160	
	10.7	083	1-3	7	083	1-3	Speech Pathology	59	101	160	
	10.7	105	1-3	7	105	1-3	Skilled Nursing Care	10,134	(26)	10,108	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1346258274		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA										
17	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 Through December 31, 2011 Payment Period: January 1, 2011 Through June 30, 2012 Report Date: August 1, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	23,613	(17)	23,596	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRIGHTON PLACE - SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1346258274		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
18	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$59,291	\$59,291	