

**REPORT
ON THE
RATE SETTING AUDIT**

**BRIGHTON PLACE SPRING VALLEY
SPRING VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1780682021**

**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: Cyrus Lam
Auditor: Parith Rox Uch**



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



EDMUND G. BROWN JR.
GOVERNOR

June 3, 2013

Hung Tran, Administrator
Brighton Place Spring Valley
9009 Campo Road
Spring Valley, CA 91977

BRIGHTON PLACE SPRING VALLEY
NATIONAL PROVIDER IDENTIFIER (NPI): 1780682021
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 Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

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CC: Danielle Gwynn, Consultant
Axiom Healthcare Group
582 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BRIGHTON PLACE SPRING VALLEY

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1780682021

OSHPD Facility No.:

206370776

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	\$ 2,153,257	\$ 81.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 581,731	\$ 22.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 763,208	\$ 29.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 810,298	\$ 30.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,119	\$ 1.87
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,300	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,755	\$ 2.08
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 287,781	\$ 10.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 705,603	\$ 26.81
11	Cost of Routine Service/Audited Total Costs	\$ 5,348,082.00	\$ 5,420,052	\$ 205.91
12	Total Patient Days (Adj)	26,322	26,322	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.18	\$ 205.91	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj)	19,010	19,010	
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 SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility No.:
206370776

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 SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility No.:
206370776

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	\$ 61,597	\$ 61,597		
160	Activities	53,985		\$ 53,985	
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	344,722	0	0	344,722
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	324,700	0	0	324,700
083	Speech Pathology	68,620	0	0	68,620
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	2,037,675	61,597	53,985	2,153,257 *
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	\$ 2,891,299	\$ 61,597	\$ 53,985	\$ 2,891,299

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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	\$ 31,625	\$ 31,625										
010	Housekeeping	119,700	705	\$ 120,405									
060	Laundry and Linen	79,800	1,182	4,603	\$ 85,586								
065	Dietary	245,022	3,613	14,068	0	\$ 262,702							
155	Social Services	N/A	216	840	0	0	\$ 1,056						
160	Activities	N/A	161	627	0	0	0	\$ 788					
165	Administration	N/A	1,795	6,989	0	0	0	0	\$ 8,784	\$ 8,784			
166	Medical Records	42,380	765	2,979	0	0	0	0	46,124		\$ 46,124		
170	Inservice Education - Nursing	83,579	161	627	0	0	0	0	\$ 84,367				
ANCILLARY SERVICES													
075	Patient Supplies		40	157	0	0	0	0	0	197	4	22	\$ 223
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	28	33
080	Physical Therapy		509	1,982	0	0	0	0	0	2,492	617	3,238	6,346
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		509	1,982	0	0	0	0	0	2,492	583	3,061	6,135
083	Speech Pathology		509	1,982	0	0	0	0	0	2,492	154	809	3,454
085	Pharmacy		184	717	0	0	0	0	0	901	296	1,553	2,750
090	Laboratory		0	0	0	0	0	0	0	0	24	125	148
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	20	104	124
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		21,063	82,021	85,586	262,702	1,056	788	84,367	537,583	7,063	37,085	581,731
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		213	829	0	0	0	0	0	1,042	19	101	1,162
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 602,106	\$ 31,625	\$ 120,405	\$ 85,586	\$ 262,702	\$ 1,056	\$ 788	\$ 84,367	\$ 547,198	\$ 8,784	\$ 46,124	\$ 602,106

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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	\$ 330,816	\$ 330,816										
010	Housekeeping	121	7,372	\$ 7,493									
060	Laundry and Linen	9,445	12,366	286	\$ 22,098								
065	Dietary	156,831	37,790	875	0	\$ 195,497							
155	Social Services	402	2,257	52	0	0	\$ 2,711						
160	Activities	6,531	1,685	39	0	0	0	\$ 8,255					
165	Administration	N/A	18,775	435	0	0	0	0		\$ 19,210	\$ 19,210		
166	Medical Records	15,233	8,003	185	0	0	0	0		23,422		\$ 23,422	
170	Inservice Education - Nursing	0	1,685	39	0	0	0	0	\$ 1,724				
ANCILLARY SERVICES													
075	Patient Supplies	627	421	10	0	0	0	0	0	1,058	9	11	\$ 1,078
077	Specialized Support Surfaces	3,164	0	0	0	0	0	0	0	3,164	12	14	3,190
080	Physical Therapy	105	5,326	123	0	0	0	0	0	5,554	1,348	1,644	8,546
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	21	5,326	123	0	0	0	0	0	5,470	1,275	1,554	8,299
083	Speech Pathology	0	5,326	123	0	0	0	0	0	5,449	337	411	6,196
085	Pharmacy	168,157	1,926	45	0	0	0	0	0	170,127	647	789	171,563
090	Laboratory	14,170	0	0	0	0	0	0	0	14,170	52	63	14,285
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,841	0	0	0	0	0	0	0	11,841	43	53	11,937
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	273,210	220,333	5,104	22,098	195,497	2,711	8,255	1,724	728,931	15,445	18,832	763,208
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	1,736	2,227	52	0	0	0	0	0	4,014	42	51	4,107
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 992,410	\$ 330,816	\$ 7,493	\$ 22,098	\$ 195,497	\$ 2,711	\$ 8,255	\$ 1,724	\$ 949,778	\$ 19,210	\$ 23,422	\$ 992,410

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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)	\$ 880,528	94%							
	Property Tax (line 40)	53,376	6%	\$ 933,904						
005	Plant Operations and Maintenance			127,411	\$ 127,411					
010	Housekeeping			17,971	2,839	\$ 20,810				
060	Laundry and Linen			30,147	4,763	796	\$ 35,706			
065	Dietary			92,129	14,555	2,431	0	\$ 109,115		
155	Social Services			5,501	869	145	0	0	\$ 6,516	
160	Activities			4,108	649	108	0	0	0	\$ 4,865
165	Administration			45,771	7,231	1,208	0	0	0	0
166	Medical Records			19,511	3,082	515	0	0	0	0
170	Inservice Education - Nursing			4,108	649	108	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,027	162	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,983	2,051	343	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,983	2,051	343	0	0	0	0
083	Speech Pathology			12,983	2,051	343	0	0	0	0
085	Pharmacy			4,694	742	124	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			537,149	84,859	14,176	35,706	109,115	6,516	4,865
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			5,428	858	143	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 933,904	100%	\$ 933,904	\$ 127,411	\$ 20,810	\$ 35,706	\$ 109,115	\$ 6,516	\$ 4,865

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 880,528	94%							
	Property Tax (line 40)	53,376	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 54,210	\$ 54,210				
166	Medical Records				23,109		\$ 23,109			
170	Inservice Education - Nursing			\$ 4,865						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,216	26	11	\$ 1,253	\$ 1,181	\$ 72
077	Specialized Support Surfaces			0	0	33	14	47	44	3
080	Physical Therapy			0	15,377	3,805	1,622	20,804	19,615	1,189
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,377	3,597	1,533	20,508	19,335	1,172
083	Speech Pathology			0	15,377	950	405	16,732	15,776	956
085	Pharmacy			0	5,560	1,825	778	8,163	7,697	467
090	Laboratory			0	0	146	62	209	197	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	122	52	175	165	10
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			4,865	797,250	43,586	18,580	859,416	810,298	49,119 *
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	6,429	119	51	6,598	6,221	377
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 933,904	100%	\$ 4,865	\$ 856,585	\$ 54,210	\$ 23,109	\$ 933,904	\$ 880,528	\$ 53,376

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	877,584												
	Total Costs Allocable as Administration	877,584	66%											
167	CDPH Licensing Fees	17,785	1%											
168	Professional Liability Insurance	68,101	5%											
169	Quality Assurance Fees	357,923	27%											
174	Caregiver Training	0	0%											
	Total	1,321,393	100%						\$ 1,321,393					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 197	\$ 1,058	\$ 1,216	\$ 2,471	623	\$ 414	\$ 8	\$ 32	\$ 169	\$ -
077	Specialized Support Surfaces			0	0	3,164	0	3,164	797	529	11	41	216	0
080	Physical Therapy			344,722	2,492	5,554	15,377	368,144	92,750	61,599	1,248	4,780	25,123	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			324,700	2,492	5,470	15,377	348,038	87,685	58,235	1,180	4,519	23,751	0
083	Speech Pathology			68,620	2,492	5,449	15,377	91,937	23,163	15,383	312	1,194	6,274	0
085	Pharmacy			0	901	170,127	5,560	176,588	44,490	29,547	599	2,293	12,051	0
090	Laboratory			0	0	14,170	0	14,170	3,570	2,371	48	184	967	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,841	0	11,841	2,983	1,981	40	154	808	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			2,153,257	537,583	728,931	797,250	4,217,022	1,062,439	705,603	14,300	54,755	287,781	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	1,042	4,014	6,429	11,484	2,893	1,922	39	149	784	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,321,393		\$ 2,891,299	\$ 547,198	\$ 949,778	\$ 856,585	\$ 5,244,861	\$ 1,321,393					
	Total Administrative Costs							\$ 1,321,393		\$ 877,584	\$ 17,785	\$ 68,101	\$ 357,923	\$ -
	Unit Cost Multiplier							0.25194054						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 54,908	\$ 42,632	\$ 77,319	\$ 174,858							
	TOTAL FACILITY COSTS							\$ 6,741,112						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,737									
010	Housekeeping	245	245								
060	Laundry and Linen	411	411	411							
065	Dietary	1,256	1,256	1,256							
155	Social Services	75	75	75							
160	Activities	56	56	56							
165	Administration	624	624	624							
166	Medical Records	266	266	266							
170	Inservice Education - Nursing	56	56	56							
	ANCILLARY SERVICES										
075	Patient Supplies	14	14	14						2,471	2,471
077	Specialized Support Surfaces									3,164	3,164
080	Physical Therapy	177	177	177						368,144	368,144
081	Respiratory Therapy									0	0
082	Occupational Therapy	177	177	177						348,038	348,038
083	Speech Pathology	177	177	177						91,937	91,937
085	Pharmacy	64	64	64						176,588	176,588
090	Laboratory									14,170	14,170
095	Home Health Services									0	0
100	Other Ancillary Services									11,841	11,841
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,323	7,323	7,323	257,830	77,349	2,310,885	2,310,885	2,310,885	4,217,022	4,217,022
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	74	74	74						11,484	11,484
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,732	10,995	10,750	257,830	77,349	2,310,885	2,310,885	2,310,885	5,244,861	5,244,861
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 61,597	\$ 53,985			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026655156	0.02336118			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 31,625	\$ 120,405	\$ 85,586	\$ 262,702	\$ 1,056	\$ 788	\$ 84,367	\$ 8,784	\$ 46,124
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.87630741	11.20043677	0.33194563	3.39632562	0.00045686	0.00034112	0.03650865	0.00167476	0.00879421
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 330,816	\$ 7,493	\$ 22,098	\$ 195,497	\$ 2,711	\$ 8,255	\$ 1,724	\$ 19,210	\$ 23,422
	UNIT COST MULTIPLIER (INDIRECT OTHER)		30.08785812	0.69697909	0.08570596	2.52746326	0.00117308	0.00357220	0.00074601	0.00366258	0.00446566
	TOTAL CAPITAL COSTS - SCH. 5	\$ 933,904	\$ 127,411	\$ 20,810	\$ 35,706	\$ 109,115	\$ 6,516	\$ 4,865	\$ 4,865	\$ 54,210	\$ 23,109
	UNIT COST MULTIPLIER (CAPITAL COSTS)	73.35092680	11.58804546	1.93581844	0.13848481	1.41068064	0.00281953	0.00210525	0.00210525	0.01033581	0.00440597

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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	\$ 24,877	\$ 0	\$ 24,877	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,748	0	6,748	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	331,313	(497)	330,816	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 362,938	\$ (497)	\$ 362,441	
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	119,700	0	119,700	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	121	0	121	(Sch 4)
010		Housekeeping - Total	6300	\$ 119,821	\$ 0	\$ 119,821	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,055	0	19,055	(Sch 5)
025		Depreciation: Equipment	7140	107,433	0	107,433	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,332	0	2,332	(Sch 5)
035		Leases and Rentals	7200	641,031	110,677	751,708	(Sch 5)
040		Property Taxes	7300	51,007	2,369	53,376	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,303,617	\$ 112,549	\$ 1,416,166	
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	79,800	0	79,800	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,445	0	9,445	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 89,245	\$ 0	\$ 89,245	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 192,100	\$ 0	\$ 192,100	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,922	0	52,922	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	159,307	(2,476)	156,831	(Sch 4)
065		Dietary - Total	6500	\$ 404,329	\$ (2,476)	\$ 401,853	
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	90,192	(89,565)	627	(Sch 4)
075		Patient Supplies - Total	8100	\$ 90,192	\$ (89,565)	\$ 627	
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	3,164	0	3,164	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,164	\$ 0	\$ 3,164	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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	344,722	0	344,722	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,924	(1,819)	105	(Sch 4)
080		Physical Therapy - Total	8200	\$ 346,646	\$ (1,819)	\$ 344,827	
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	324,700	0	324,700	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	21	0	21	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 324,721	\$ 0	\$ 324,721	
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	68,620	0	68,620	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 68,620	\$ 0	\$ 68,620	
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	168,157	0	168,157	(Sch 4)
085		Pharmacy - Total	8300	\$ 168,157	\$ 0	\$ 168,157	
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	14,170	0	14,170	(Sch 4)
090		Laboratory - Total	8400	\$ 14,170	\$ 0	\$ 14,170	
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	11,841	0	11,841	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,841	\$ 0	\$ 11,841	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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		\$ 1,027,511	\$ (91,384)	\$ 936,127	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,626,922	\$ 0	\$ 1,626,922	(Sch 2)
105	.20-.39	Fringe Benefits	6110	410,753	0	410,753	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	281,102	(7,892)	273,210	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,318,777	\$ (7,892)	\$ 2,310,885	
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 SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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 (Sch 2)
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 (Sch 2)
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 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,736	0	1,736 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,736	\$ 0	\$ 1,736
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,320,513	\$ (7,892)	\$ 2,312,621
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,658	\$ 0	\$ 48,658 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,939	0	12,939 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	402	0	402 (Sch 4)
155		Social Services - Total	6600	\$ 61,999	\$ 0	\$ 61,999

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON PLACE SPRING VALLEY

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

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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	\$ 42,540	\$ 0	\$ 42,540	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,445	0	11,445	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,531	0	6,531	(Sch 4)
160		Activities - Total	6700	\$ 60,516	\$ 0	\$ 60,516	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 329,934	\$ 0	\$ 329,934	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,789	0	74,789	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	522,000	(49,139)	472,861	(Sch 6)
165		Administration - Total	6900	\$ 926,723	\$ (49,139)	\$ 877,584	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,221	\$ 0	\$ 34,221	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,159	0	8,159	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,233	0	15,233	(Sch 4)
166		Medical Records - Total	6900	\$ 57,613	\$ 0	\$ 57,613	
167		CDPH Licensing Fees	6900	\$ 17,571	\$ 214	\$ 17,785	(Sch 6)
168		Professional Liability Insurance	6900	\$ 85,410	\$ (17,309)	\$ 68,101	(Sch 6)
169		Quality Assurance Fees	6900	\$ 357,923	\$ 0	\$ 357,923	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,600	\$ 0	\$ 67,600	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,979	0	15,979	(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	\$ 83,579	\$ 0	\$ 83,579	
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		\$ 1,651,334	\$ (66,234)	\$ 1,585,100	
200		Total		\$ 6,796,549	\$ (55,437)	\$ 6,741,112	

210	0.24	Total Facility Group Health Insurance (Adj. 1)*	6900			\$ 126,805	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
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OSHPD Facility Number:
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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	(497)	(497)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	110,677	110,677						
040	4	Property Taxes	2,369						2,369	
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(2,476)	(2,476)						
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	(89,565)	(84,294)	(5,271)					
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	(1,819)	(1,819)						
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:
BRIGHTON PLACE SPRING VALLEY

Provider NPI:
1780682021

OSHPD Facility Number:
206370776

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

Line No.	Sub No.	Description	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
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$55,437) (To Sch 8)	0	0	0	0	214	(328)	2,369	(11,692)

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRIGHTON PLACE SPRING VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1780682021		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						
MEMORANDUM ADJUSTMENT												
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance cost in the audit report fo informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$126,805	\$126,805		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRIGHTON PLACE SPRING VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780682021		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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$331,313	(\$497)	\$330,816	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	159,307	(2,476)	156,831	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	90,192	(84,294)	5,898 *	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	1,924	(1,819)	105	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	281,102	(3,678)	277,424 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	522,000	(17,913)	504,087 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	641,031	110,677	751,708	
							To reclassify equipment rental expenses from the using cost centers 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				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$5,898	(\$5,271)	\$627	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 277,424	5,271	282,695 *	
							To reclassify patient supply-enteral expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$282,695	(\$9,485)	\$273,210	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 504,087	9,485	513,572 *	
							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				
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$85,410	(\$16,981)	\$68,429 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 513,572	16,981	530,553 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRIGHTON PLACE SPRING VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780682021		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										
6	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust the reported CDPH license fee expense to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$17,571	\$214	\$17,785
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$68,429	(\$328)	\$68,101
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the property tax invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$51,007	\$2,369	\$53,376
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration expenses 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)	* \$530,553	(\$11,692)	\$518,861 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To disallow related party management fees due to no Home Office cost report was filed. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 2150, 2300 and 2304	* \$518,861	(\$46,000)	\$472,861

*Balance carried forward from prior/to subsequent adjustments