

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BRENTWOOD SKILLED NURSING AND  
REHABILITATION CENTER  
RED BLUFF, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1861493504**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Robert G. Kvick  
Audit Supervisor: Gary Diffenderffer  
Auditors: Firas Yaghmour and Lucille Ramos**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 24, 2013

Jim Kline, Controller  
Riverside Health Care  
1469 Humboldt Road, Suite 175  
Chico, CA 95828

BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1861493504  
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$7,053, 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.

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.

Jim Kline  
Page 2

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—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1861493504

**OSHPD Facility No.:**  
206522099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,526,532	\$ 84.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 425,359	\$ 23.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 338,971	\$ 18.87
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 20,608	\$ 1.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,397	\$ 0.86
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,719	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,796	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 199,257	\$ 11.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 344,134	\$ 19.16
11	Cost of Routine Service/Audited Total Costs	\$ 2,925,160.00	\$ 2,915,773	\$ 162.33
12	Total Patient Days (Adj )	17,962	17,962	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 162.85	\$ 162.33	
14	Overpayments (Adj 12,13)		\$ 7,053	
15	Medi-Cal Days (Adj 11)	14,159	14,161	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1861493504

**OSHPD Facility No.:**  
206522099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1861493504

**OSHPD Facility No.:**  
206522099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 16,707	\$ 16,707		
160	Activities	48,660		\$ 48,660	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	83,156	0	0	83,156
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	91,528	0	0	91,528
083	Speech Pathology	89,971	0	0	89,971
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,461,165	16,707	48,660	1,526,532 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,791,187</b>	<b>\$ 16,707</b>	<b>\$ 48,660</b>	<b>\$ 1,791,187</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 36,916	\$ 36,916										
010	Housekeeping	69,049	1,213	\$ 70,262									
060	Laundry and Linen	59,203	1,940	3,819	\$ 64,962								
065	Dietary	192,861	4,269	8,401	0	\$ 205,531							
155	Social Services	N/A	272	535	0	\$ 806							
160	Activities	N/A	0	0	0	0	\$ -						
165	Administration	N/A	1,785	3,513	0	0	0	0		\$ 5,298	\$ 5,298		
166	Medical Records	42,182	480	945	0	0	0	0		43,607		\$ 43,607	
170	Inservice Education - Nursing	41,387	0	0	0	0	0	0	\$ 41,387				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		315	621	0	0	0	0	0	936	46	375	\$ 1,356
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,790	3,523	0	0	0	0	0	5,313	194	1,598	7,104
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		558	1,098	0	0	0	0	0	1,656	192	1,578	3,425
083	Speech Pathology		0	0	0	0	0	0	0	0	180	1,481	1,661
085	Pharmacy		0	0	0	0	0	0	0	0	84	692	776
090	Laboratory		0	0	0	0	0	0	0	0	14	113	127
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	16	132	148
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		23,809	46,854	64,962	205,531	806	0	41,387	383,348	4,551	37,459	425,359 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		485	955	0	0	0	0	0	1,440	22	180	1,642
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 441,598</b>	<b>\$ 36,916</b>	<b>\$ 70,262</b>	<b>\$ 64,962</b>	<b>\$ 205,531</b>	<b>\$ 806</b>	<b>\$ -</b>	<b>\$ 41,387</b>	<b>\$ 392,692</b>	<b>\$ 5,298</b>	<b>\$ 43,607</b>	<b>\$ 441,598</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 118,580	\$ 118,580										
010	Housekeeping	12,785	3,896	\$ 16,681									
060	Laundry and Linen	7,455	6,233	907	\$ 14,594								
065	Dietary	110,878	13,712	1,994	0	\$ 126,585							
155	Social Services	5,044	873	127	0	0	\$ 6,044						
160	Activities	3,030	0	0	0	0	0	\$ 3,030					
165	Administration	N/A	5,734	834	0	0	0	0		\$ 6,568	\$ 6,568		
166	Medical Records	0	1,543	224	0	0	0	0		1,767		\$ 1,767	
170	Inservice Education - Nursing	51	0	0	0	0	0	0	\$ 51				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	20,314	1,013	147	0	0	0	0	0	21,474	56	15	\$ 21,546
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,750	836	0	0	0	0	0	6,586	241	65	6,891
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,792	261	0	0	0	0	0	2,053	238	64	2,354
083	Speech Pathology	0	0	0	0	0	0	0	0	0	223	60	283
085	Pharmacy	42,018	0	0	0	0	0	0	0	42,018	104	28	42,150
090	Laboratory	6,857	0	0	0	0	0	0	0	6,857	17	5	6,879
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,027	0	0	0	0	0	0	0	8,027	20	5	8,052
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	93,907	76,477	11,123	14,594	126,585	6,044	3,030	51	331,811	5,642	1,518	338,971 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,192	1,558	227	0	0	0	0	0	8,977	27	7	9,011
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 436,138</b>	<b>\$ 118,580</b>	<b>\$ 16,681</b>	<b>\$ 14,594</b>	<b>\$ 126,585</b>	<b>\$ 6,044</b>	<b>\$ 3,030</b>	<b>\$ 51</b>	<b>\$ 427,803</b>	<b>\$ 6,568</b>	<b>\$ 1,767</b>	<b>\$ 436,138</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 22,825	57%							
	Property Tax (line 40)	17,053	43%	\$ 39,878						
005	Plant Operations and Maintenance			1,268	\$ 1,268					
010	Housekeeping			1,268	42	\$ 1,310				
060	Laundry and Linen			2,029	67	71	\$ 2,167			
065	Dietary			4,465	147	157	0	\$ 4,768		
155	Social Services			284	9	10	0	0	\$ 303	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			1,867	61	66	0	0	0	0
166	Medical Records			502	17	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			330	11	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,872	62	66	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			583	19	20	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			24,901	818	874	2,167	4,768	303	0
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			507	17	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 39,878</b>	<b>100%</b>	<b>\$ 39,878</b>	<b>\$ 1,268</b>	<b>\$ 1,310</b>	<b>\$ 2,167</b>	<b>\$ 4,768</b>	<b>\$ 303</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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 57% Of Total	Property Tax 43% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 22,825	57%							
	Property Tax (line 40)	17,053	43%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,994	\$ 1,994				
166	Medical Records				536		\$ 536			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	352	17	5	\$ 374	\$ 214	\$ 160
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,999	73	20	2,092	1,197	895
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	623	72	19	715	409	306
083	Speech Pathology			0	0	68	18	86	49	37
085	Pharmacy			0	0	32	9	40	23	17
090	Laboratory			0	0	5	1	7	4	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6	2	8	4	3
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	33,831	1,713	461	36,005	20,608	15,397
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	542	8	2	552	316	236
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 39,878	100%	\$ -	\$ 37,348	\$ 1,994	\$ 536	\$ 39,878	\$ 22,825	\$ 17,053

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BRENTWOOD SKILLED NURSING AND REHABILITATION CENT 1861493504  
 Provider NPI:

OSHPD Facility Number: 206522099

Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,256												
055	Interest - Other	985												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	395,380												
	Total Costs Allocable as Administration	400,621	58%											
167	CDPH Licensing Fees	13,643	2%											
168	Professional Liability Insurance	39,343	6%											
169	Quality Assurance Fees	231,963	34%											
174	Caregiver Training	0	0%											
	Total	685,570	100%						\$ 685,570					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 936	\$ 21,474	\$ 352	\$ 22,762	5,891	\$ 3,442	\$ 117	\$ 338	\$ 1,993	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			83,156	5,313	6,586	1,999	97,054	25,118	14,678	500	1,441	8,499	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			91,528	1,656	2,053	623	95,859	24,808	14,497	494	1,424	8,394	0
083	Speech Pathology			89,971	0	0	0	89,971	23,285	13,607	463	1,336	7,878	0
085	Pharmacy			0	0	42,018	0	42,018	10,874	6,355	216	624	3,679	0
090	Laboratory			0	0	6,857	0	6,857	1,775	1,037	35	102	600	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,027	0	8,027	2,077	1,214	41	119	703	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,526,532	383,348	331,811	33,831	2,275,523	588,906	344,134	11,719	33,796	199,257	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,440	8,977	542	10,958	2,836	1,657	56	163	960	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 685,570		\$ 1,791,187	\$ 392,692	\$ 427,803	\$ 37,348	\$ 2,649,030	\$ 685,570					
	Total Administrative Costs							\$ 685,570		\$ 400,621	\$ 13,643	\$ 39,343	\$ 231,963	\$ -
	Unit Cost Multiplier							0.25880041						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,906	\$ 8,335	\$ 2,530	\$ 59,771							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,394,371						

\*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	250									
010	Housekeeping	250	250								
060	Laundry and Linen	400	400	400							
065	Dietary	880	880	880							
155	Social Services	56	56	56							
160	Activities										
165	Administration	368	368	368							
166	Medical Records	99	99	99							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	65	65	65						22,762	22,762
077	Specialized Support Surfaces									0	0
080	Physical Therapy	369	369	369						97,054	97,054
081	Respiratory Therapy									0	0
082	Occupational Therapy	115	115	115						95,859	95,859
083	Speech Pathology									89,971	89,971
085	Pharmacy									42,018	42,018
090	Laboratory									6,857	6,857
095	Home Health Services									0	0
100	Other Ancillary Services									8,027	8,027
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,908	4,908	4,908	123,548	53,716	1,555,072	1,555,072	1,555,072	2,275,523	2,275,523
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	100	100	100						10,958	10,958
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>7,860</b>	<b>7,610</b>	<b>7,360</b>	<b>123,548</b>	<b>53,716</b>	<b>1,555,072</b>	<b>1,555,072</b>	<b>1,555,072</b>	<b>2,649,030</b>	<b>2,649,030</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 16,707 0.010743554	\$ 48,660 0.031291156			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 36,916 4.85098555	\$ 70,262 9.54643293	\$ 64,962 0.52580347	\$ 205,531 3.82624783	\$ 806 0.00051847	\$ - 0.00000000	\$ 41,387 0.02661420	\$ 5,298 0.00200007	\$ 43,607 0.01646163
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 118,580 15.58212878	\$ 16,681 2.26637666	\$ 14,594 0.11812739	\$ 126,585 2.35655456	\$ 6,044 0.00388633	\$ 3,030 0.00194846	\$ 51 0.00003280	\$ 6,568 0.00247949	\$ 1,767 0.00066704
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 39,878 5.07353690	\$ 1,268 0.16667335	\$ 1,310 0.17799627	\$ 2,167 0.01754203	\$ 4,768 0.08876353	\$ 303 0.00019512	\$ - 0.00000000	\$ - 0.00000000	\$ 1,994 0.00075269	\$ 536 0.00020249

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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	\$ 29,761	\$ 0	\$ 29,761	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,155	0	7,155	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	118,580	0	118,580	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 155,496	\$ 0	\$ 155,496	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 54,658	\$ 0	\$ 54,658	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,391	0	14,391	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,785	0	12,785	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,834	\$ 0	\$ 81,834	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 608	\$ 0	\$ 608	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	8,364	0	8,364	(Sch 5)
025		Depreciation: Equipment	7140	7,089	0	7,089	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		6,764	6,764	(Sch 5)
040		Property Taxes	7300	17,053	0	17,053	(Sch 5)
045		Property Insurance	7400	4,256	0	4,256	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 985	\$ 985	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 274,700	\$ 7,749	\$ 282,449	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,692	\$ 0	\$ 48,692	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,511	0	10,511	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,455	0	7,455	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 66,658	\$ 0	\$ 66,658	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 151,053	\$ 0	\$ 151,053	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,808	0	41,808	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	110,878	0	110,878	(Sch 4)
065		Dietary - Total	6500	\$ 303,739	\$ 0	\$ 303,739	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	18,159	2,155	20,314	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,159	\$ 2,155	\$ 20,314	
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:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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	83,156	0	83,156	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 83,156	\$ 0	\$ 83,156	
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	91,528	0	91,528	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 91,528	\$ 0	\$ 91,528	
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	89,971	0	89,971	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,971	\$ 0	\$ 89,971	
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	42,018	0	42,018	(Sch 4)
085		Pharmacy - Total	8300	\$ 42,018	\$ 0	\$ 42,018	
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	6,857	0	6,857	(Sch 4)
090		Laboratory - Total	8400	\$ 6,857	\$ 0	\$ 6,857	
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	8,027	0	8,027	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,027	\$ 0	\$ 8,027	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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		\$ 339,716	\$ 2,155	\$ 341,871	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,194,664	\$ 0	\$ 1,194,664	(Sch 2)
105	.20-.39	Fringe Benefits	6110	262,859	0	262,859	(Sch 2)
105	.49	Agency Staff	6110	3,642	0	3,642	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	122,617	(28,710)	93,907	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,583,782	\$ (28,710)	\$ 1,555,072	
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:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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)
		<b>Other Nonreimbursable</b>				
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	7,192	0	7,192 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,192	\$ 0	\$ 7,192
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		<b>Subtotal 105 - 145</b>		\$ 1,590,974	\$ (28,710)	\$ 1,562,264
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 14,088	\$ 0	\$ 14,088 (Sch 2)
155	.20-.39	Fringe Benefits	6600	2,619	0	2,619 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,044	0	5,044 (Sch 4)
155		Social Services - Total	6600	\$ 21,751	\$ 0	\$ 21,751

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

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	\$ 35,166	\$ 0	\$ 35,166	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,494	0	13,494	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,030	0	3,030	(Sch 4)
160		Activities - Total	6700	\$ 51,690	\$ 0	\$ 51,690	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 131,033	\$ 0	\$ 131,033	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,091	0	49,091	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	207,653	7,603	215,256	(Sch 6)
165		Administration - Total	6900	\$ 387,777	\$ 7,603	\$ 395,380	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,686	\$ 0	\$ 30,686	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,496	0	11,496	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 42,182	\$ 0	\$ 42,182	
167		CDPH Licensing Fees	6900	\$ 13,643	\$ 0	\$ 13,643	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,328	\$ (985)	\$ 39,343	(Sch 6)
169		Quality Assurance Fees	6900	\$ 231,963	\$ 0	\$ 231,963	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,839	\$ 0	\$ 29,839	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,548	0	11,548	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	51	0	51	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 41,438	\$ 0	\$ 41,438	
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	
		<b>Subtotal 155 - 174</b>		\$ 830,772	\$ 6,618	\$ 837,390	
200		<b>Total</b>		\$ 3,406,559	\$ (12,188)	\$ 3,394,371	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 31,635	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$12,188) (To Sch 8)	0	0	0	0	0	0	(2,858)	(853)







Provider Name:  
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER

Provider NPI:  
1861493504

OSHPD Facility Number:  
206522099

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(392)	(8,085)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1861493504		13
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>MEMORANDUM ADJUSTMENT</u>												
A	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304			\$0	\$31,635	\$31,635

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1861493504		13	
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$6,764	\$6,764	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	207,653	(6,764)	200,889 *	
							To reclassify PointClickCare software rental 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 OSHPD, LTC Manual, Chapter 3220.3, Section 7200				
2	10.5	055	4	8A-1	055	4	Interest - Other	\$0	\$985	\$985	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	40,328	(985)	39,343	
							To reclassify finance fees associated with liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$18,159	\$755	\$18,914 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	122,617	(755)	121,862 *	
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Titla 22, Section 51511(C)				
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$18,914	\$900	\$19,814 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 121,862	(900)	120,962 *	
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Titla 22, Section 51511(C)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1861493504	13		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$19,814	\$500	\$20,314
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	120,962	(500)	120,462 *
							To reclassify oxygen expenses from Skilled Nursing to an ancillar cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Titla 22, Section 51511(C)				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$120,462	(\$22,452)	\$98,010 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	200,889	22,452	223,341 *
							To reclassify post monthly home office costs 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				
							OSHPD, LTC Manual, Chapter 3220.2, Section 6900				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1861493504		13
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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$98,010	
							To eliminate flowers expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(\$2,858)
8							To eliminate memory boxes expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(853)
9							To eliminate patient television and digital camera costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			(392)
										(\$4,103)
										\$93,907
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$223,341	
							To adjust reported home office costs to agree with the Riverside Health Care Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304			(\$8,085)
										\$215,256

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1861493504	13		
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					
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>											
11	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through November 19, 2012 Report Date: November 20, 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	14,159	2	14,161	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRENTWOOD SKILLED NURSING AND REHABILITATION CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1861493504		13
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
12	Not Reported			1	14	N/A	Overpayments		\$0			
							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			\$1,456		
13							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			5,597		
										\$7,053	\$7,053	