

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BURBANK HEALTHCARE & REHABILITATION CENTER  
BURBANK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518036060**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Ginn B. Sampson  
Auditor: Xiaoli Li**



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



EDMUND G. BROWN JR.  
GOVERNOR

April 25, 2013

Steven Haas, Administrator  
Burbank Healthcare & Rehabilitation Center  
1041 South Main Street  
Burbank, CA 91506

BURBANK HEALTHCARE & REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1518036060  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$31,383, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Steven Haas  
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Certified

cc: Zaid Pervaiz  
Corporate Controller  
Longwood Management Corporation  
4032 Wilshire Boulevard, Suite 600  
Los Angeles, CA 90010

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

## Provider Name:

BURBANK HEALTHCARE &amp; REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518036060

## OSHPD Facility No.:

206190083

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,458,987	\$ 90.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,490,757	\$ 24.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,293,243	\$ 21.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 566,493	\$ 9.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 75,139	\$ 1.24
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,095	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 92,094	\$ 1.53
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 583,798	\$ 9.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,290,747	\$ 21.38
11	Cost of Routine Service/Audited Total Costs	\$ 11,106,376.00	\$ 10,883,353	\$ 180.25
12	Total Patient Days (Adj )	60,378	60,378	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.95	\$ 180.25	
14	Overpayments (Adj 7)	\$ 0	\$ 31,383	
15	Medi-Cal Days (Adj 6)	29,950	30,035	
16	Medi-Cal Managed Care Days (Adj 5)		240	
<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:

BURBANK HEALTHCARE &amp; REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518036060

## OSHPD Facility No.:

206190083

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:**  
BURBANK HEALTHCARE & REHABILITATION CENTER

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

**Provider NPI:**  
1518036060

**OSHPD Facility No.:**  
206190083

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	\$ 205,578	\$ 205,578		
160	Activities	167,687		\$ 167,687	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	240,120	0	0	240,120
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,216,066	0	0	1,216,066
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	784,481	0	0	784,481
083	Speech Pathology	307,299	0	0	307,299
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	5,085,722	205,578	167,687	5,458,987 *
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	2,060	0	0	2,060
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 8,009,013</b>	<b>\$ 205,578</b>	<b>\$ 167,687</b>	<b>\$ 8,009,013</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 121,173	\$ 121,173										
010	Housekeeping	260,991	393	\$ 261,384									
060	Laundry and Linen	168,345	5,744	12,431	\$ 186,519								
065	Dietary	577,935	9,122	19,741	0	\$ 606,797							
155	Social Services	N/A	787	1,703	0	0	\$ 2,490						
160	Activities	N/A	1,993	4,313	0	0	0	\$ 6,306					
165	Administration	N/A	3,255	7,045	0	0	0	0	\$ 10,300	\$ 10,300			
166	Medical Records	227,879	2,453	5,308	0	0	0	0	235,640		\$ 235,640		
170	Inservice Education - Nursing	233,725	1,288	2,787	0	0	0	0	\$ 237,800				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		322	697	0	0	0	0	0	1,019	207	4,746	\$ 5,972
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		7,149	15,472	0	0	0	0	0	22,621	1,120	25,627	49,369
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	664	15,201	15,865
083	Speech Pathology		322	697	0	0	0	0	0	1,019	264	6,047	7,331
085	Pharmacy		506	1,095	0	0	0	0	0	1,601	586	13,405	15,591
090	Laboratory		0	0	0	0	0	0	0	0	71	1,615	1,685
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	50	1,155	1,205
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		87,195	188,703	186,519	606,797	2,490	6,306	237,800	1,315,811	7,327	167,619	1,490,757
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		644	1,393	0	0	0	0	0	2,037	10	226	2,273
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,590,048</b>	<b>\$ 121,173</b>	<b>\$ 261,384</b>	<b>\$ 186,519</b>	<b>\$ 606,797</b>	<b>\$ 2,490</b>	<b>\$ 6,306</b>	<b>\$ 237,800</b>	<b>\$ 1,344,108</b>	<b>\$ 10,300</b>	<b>\$ 235,640</b>	<b>\$ 1,590,048</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 622,438	\$ 622,438										
010	Housekeeping	91,206	2,021	\$ 93,227									
060	Laundry and Linen	43,387	29,505	4,434	\$ 77,325								
065	Dietary	382,227	46,856	7,041	0	\$ 436,124							
155	Social Services	290	4,042	607	0	0	\$ 4,940						
160	Activities	31,650	10,237	1,538	0	0	0	\$ 43,426					
165	Administration	N/A	16,721	2,513	0	0	0	0		\$ 19,234	\$ 19,234		
166	Medical Records	16,419	12,600	1,893	0	0	0	0		30,912		\$ 30,912	
170	Inservice Education - Nursing	150	6,615	994	0	0	0	0	\$ 7,759				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,654	249	0	0	0	0	0	1,902	387	623	\$ 2,912
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	36,724	5,518	0	0	0	0	0	42,242	2,092	3,362	47,696
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,241	1,994	3,235
083	Speech Pathology	0	1,654	249	0	0	0	0	0	1,902	494	793	3,189
085	Pharmacy	684,244	2,599	391	0	0	0	0	0	687,233	1,094	1,758	690,086
090	Laboratory	83,326	0	0	0	0	0	0	0	83,326	132	212	83,670
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	59,582	0	0	0	0	0	0	0	59,582	94	151	59,828
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	172,792	447,902	67,304	77,325	436,124	4,940	43,426	7,759	1,257,573	13,682	21,989	1,293,243 *
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	0	3,307	497	0	0	0	0	0	3,804	18	30	3,853
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,187,711</b>	<b>\$ 622,438</b>	<b>\$ 93,227</b>	<b>\$ 77,325</b>	<b>\$ 436,124</b>	<b>\$ 4,940</b>	<b>\$ 43,426</b>	<b>\$ 7,759</b>	<b>\$ 2,137,565</b>	<b>\$ 19,234</b>	<b>\$ 30,912</b>	<b>\$ 2,187,711</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

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

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 620,940	88%							
	Property Tax (line 40)	82,361	12%	\$ 703,301						
005	Plant Operations and Maintenance			7,889	\$ 7,889					
010	Housekeeping			2,258	26	\$ 2,284				
060	Laundry and Linen			32,964	374	109	\$ 33,447			
065	Dietary			52,349	594	172	0	\$ 53,116		
155	Social Services			4,516	51	15	0	0	\$ 4,583	
160	Activities			11,438	130	38	0	0	0	\$ 11,605
165	Administration			18,682	212	62	0	0	0	0
166	Medical Records			14,077	160	46	0	0	0	0
170	Inservice Education - Nursing			7,391	84	24	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,848	21	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			41,029	465	135	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			1,848	21	6	0	0	0	0
085	Pharmacy			2,903	33	10	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			500,414	5,677	1,649	33,447	53,116	4,583	11,605
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			3,695	42	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 703,301</b>	<b>100%</b>	<b>\$ 703,301</b>	<b>\$ 7,889</b>	<b>\$ 2,284</b>	<b>\$ 33,447</b>	<b>\$ 53,116</b>	<b>\$ 4,583</b>	<b>\$ 11,605</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

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

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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 88% Of Total	Property Tax 12% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 620,940	88%							
	Property Tax (line 40)	82,361	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,955	\$ 18,955				
166	Medical Records				14,283		\$ 14,283			
170	Inservice Education - Nursing			\$ 7,499						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,875	382	288	\$ 2,544	\$ 2,246	\$ 298
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	41,630	2,061	1,553	45,245	39,946	5,298
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,223	921	2,144	1,893	251
083	Speech Pathology			0	1,875	486	367	2,728	2,408	319
085	Pharmacy			0	2,946	1,078	813	4,837	4,270	566
090	Laboratory			0	0	130	98	228	201	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	93	70	163	144	19
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			7,499	617,988	13,483	10,160	641,632	566,493	75,139 *
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	3,749	18	14	3,781	3,338	443
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 703,301	100%	\$ 7,499	\$ 670,063	\$ 18,955	\$ 14,283	\$ 703,301	\$ 620,940	\$ 82,361

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,418												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,807,125												
	Total Costs Allocable as Administration	1,814,543	65%											
167	CDPH Licensing Fees	45,120	2%											
168	Professional Liability Insurance	129,466	5%											
169	Quality Assurance Fees	820,708	29%											
174	Caregiver Training	0	0%											
	Total	2,809,837	100%						\$ 2,809,837					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 240,120	\$ 1,019	\$ 1,902	\$ 1,875	\$ 244,916	56,590	\$ 36,545	\$ 909	\$ 2,607	\$ 16,529	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,216,066	22,621	42,242	41,630	1,322,559	305,588	197,343	4,907	14,080	89,257	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			784,481	0	0	0	784,481	181,261	117,055	2,911	8,352	52,943	0
083	Speech Pathology			307,299	1,019	1,902	1,875	312,095	72,112	46,569	1,158	3,323	21,063	0
085	Pharmacy			0	1,601	687,233	2,946	691,780	159,841	103,223	2,567	7,365	46,687	0
090	Laboratory			0	0	83,326	0	83,326	19,253	12,433	309	887	5,624	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59,582	0	59,582	13,767	8,890	221	634	4,021	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			5,458,987	1,315,811	1,257,573	617,988	8,650,359	1,998,734	1,290,747	32,095	92,094	583,798	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			2,060	2,037	3,804	3,749	11,651	2,692	1,739	43	124	786	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,809,837		\$ 8,009,013	\$ 1,344,108	\$ 2,137,565	\$ 670,063	\$ 12,160,748	\$ 2,809,837					
	Total Administrative Costs							\$ 2,809,837		\$ 1,814,543	\$ 45,120	\$ 129,466	\$ 820,708	\$ -
	Unit Cost Multiplier							0.23105790						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 245,940	\$ 50,146	\$ 33,238	\$ 329,325							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,299,910						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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 Svcs (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 )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	269									
010	Housekeeping	77	77								
060	Laundry and Linen	1,124	1,124	1,124							
065	Dietary	1,785	1,785	1,785							
155	Social Services	154	154	154							
160	Activities	390	390	390							
165	Administration	637	637	637							
166	Medical Records	480	480	480							
170	Inservice Education - Nursing	252	252	252							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	63	63	63						244,916	244,916
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,399	1,399	1,399						1,322,559	1,322,559
081	Respiratory Therapy									0	0
082	Occupational Therapy									784,481	784,481
083	Speech Pathology	63	63	63						312,095	312,095
085	Pharmacy	99	99	99						691,780	691,780
090	Laboratory									83,326	83,326
095	Home Health Services									0	0
100	Other Ancillary Services									59,582	59,582
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,063	17,063	17,063	593,180	177,954	5,258,514	5,258,514	5,258,514	8,650,359	8,650,359
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	126	126	126						11,651	11,651
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	23,981	23,712	23,635	593,180	177,954	5,258,514	5,258,514	5,258,514	12,160,748	12,160,748
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 205,578	\$ 167,687			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.039094314	0.031888667			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 121,173	\$ 261,384	\$ 186,519	\$ 606,797	\$ 2,490	\$ 6,306	\$ 237,800	\$ 10,300	\$ 235,640
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		5.11019737	11.05921241	0.31443983	3.40985534	0.00047354	0.00119921	0.04522184	0.00084698	0.01937712
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 622,438	\$ 93,227	\$ 77,325	\$ 436,124	\$ 4,940	\$ 43,426	\$ 7,759	\$ 19,234	\$ 30,912
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		26.24991566	3.94445710	0.13035752	2.45076793	0.00093942	0.00825819	0.00147551	0.00158163	0.00254197
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 703,301	\$ 7,889	\$ 2,284	\$ 33,447	\$ 53,116	\$ 4,583	\$ 11,605	\$ 7,499	\$ 18,955	\$ 14,283
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	29.32742588	0.33270401	0.09662915	0.05638524	0.29848059	0.00087145	0.00220692	0.00142601	0.00155871	0.00117454

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BURBANK HEALTHCAR & REHABILITATION CENTER

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

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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	\$ 209,186	\$ (111,903)	\$ 97,283	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,890	0	23,890	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	622,438	0	622,438	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 855,514	\$ (111,903)	\$ 743,611	
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	260,991	0	260,991	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	91,206	0	91,206	(Sch 4)
010		Housekeeping - Total	6300	\$ 352,197	\$ 0	\$ 352,197	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ (25,564)	\$ (25,564)	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	7,981	0	7,981	(Sch 5)
025		Depreciation: Equipment	7140	54,838	0	54,838	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	210,365	(5,285)	205,080	(Sch 5)
040		Property Taxes	7300	82,361	0	82,361	(Sch 5)
045		Property Insurance	7400	7,418	0	7,418	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	383,730	(5,125)	378,605	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,954,404	\$ (147,877)	\$ 1,806,527	
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	168,345	0	168,345	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,387	0	43,387	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 211,732	\$ 0	\$ 211,732	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 496,007	\$ (32,016)	\$ 463,991	(Sch 3)
065	.20-.39	Fringe Benefits	6500	113,944	0	113,944	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	382,227	0	382,227	(Sch 4)
065		Dietary - Total	6500	\$ 992,178	\$ (32,016)	\$ 960,162	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 240,120	\$ 0	\$ 240,120	(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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 240,120	\$ 0	\$ 240,120	
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:

BURBANK HEALTHCAR &amp; REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518036060

## OSHPD Facility Number:

206190083

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	1,216,066	0	1,216,066	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,216,066	\$ 0	\$ 1,216,066	
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	784,481	0	784,481	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 784,481	\$ 0	\$ 784,481	
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	307,299	0	307,299	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 307,299	\$ 0	\$ 307,299	
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	684,244	0	684,244	(Sch 4)
085		Pharmacy - Total	8300	\$ 684,244	\$ 0	\$ 684,244	
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	83,326	0	83,326	(Sch 4)
090		Laboratory - Total	8400	\$ 83,326	\$ 0	\$ 83,326	
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	59,582	0	59,582	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 59,582	\$ 0	\$ 59,582	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

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

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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		\$ 3,375,118	\$ 0	\$ 3,375,118	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,188,794	\$ (105,761)	\$ 4,083,033	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,002,689	0	1,002,689	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	172,792	0	172,792	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,364,275	\$ (105,761)	\$ 5,258,514	
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:  
BURBANK HEALTHCAR & REHABILITATION CENTER

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

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083

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	\$ 2,060	\$ 0	\$ 2,060 (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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,060	\$ 0	\$ 2,060
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>		\$ 5,366,335	\$ (105,761)	\$ 5,260,574
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 165,047	\$ 0	\$ 165,047 (Sch 2)
155	.20-.39	Fringe Benefits	6600	40,531	0	40,531 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	290	0	290 (Sch 4)
155		Social Services - Total	6600	\$ 205,868	\$ 0	\$ 205,868

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BURBANK HEALTHCAR & REHABILITATION CENTER

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

Provider NPI:  
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OSHPD Facility Number:  
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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	\$ 134,626	\$ 0	\$ 134,626	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,061	0	33,061	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	31,650	0	31,650	(Sch 4)
160		Activities - Total	6700	\$ 199,337	\$ 0	\$ 199,337	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 784,697	\$ (196,952)	\$ 587,745	(Sch 6)
165	.20-.39	Fringe Benefits	6900	144,335	0	144,335	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	804,480	270,565	1,075,045	(Sch 6)
165		Administration - Total	6900	\$ 1,733,512	\$ 73,613	\$ 1,807,125	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 182,951	\$ 0	\$ 182,951	(Sch 3)
166	.20-.39	Fringe Benefits	6900	44,928	0	44,928	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	16,419	0	16,419	(Sch 4)
166		Medical Records - Total	6900	\$ 244,298	\$ 0	\$ 244,298	
167		CDPH Licensing Fees	6900	\$ 45,120	\$ 0	\$ 45,120	(Sch 6)
168		Professional Liability Insurance	6900	\$ 133,734	\$ (4,268)	\$ 129,466	(Sch 6)
169		Quality Assurance Fees	6900	\$ 820,708	\$ 0	\$ 820,708	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 187,644	\$ 0	\$ 187,644	(Sch 3)
170	.20-.39	Fringe Benefits	6800	46,081	0	46,081	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	150	0	150	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 233,875	\$ 0	\$ 233,875	
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>		\$ 3,616,452	\$ 69,345	\$ 3,685,797	
200		<b>Total</b>		\$ 15,516,219	\$ (216,309)	\$ 15,299,910	

210	0.24	Total Facility Group Health Insurance * ( Adj 1)	6900			\$ 190,152	
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\* For informational purposes only, this amount is included in various cost centers above.

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	(111,903)			(111,903)				
005	2	0							
005	3	0							
005	4	0							
010	1	0							
010	2	0							
010	3	0							
010	4	0							
015	4	(25,564)		(25,564)					
020	4	0							
025	4	0							
030	4	0							
035	4	(5,285)		(5,285)					
040	4	0							
045	4	0							
050	4	(5,125)		(5,125)					
055	4	0							
060	1	0							
060	2	0							
060	3	0							
060	4	0							
065	1	(32,016)			(32,016)				
065	2	0							
065	3	0							
065	4	0							
070	4	0							
075	1	0							
075	2	0							
075	3	0							
075	4	0							
077	1	0							
077	2	0							
077	3	0							
077	4	0							
080	1	0							
080	2	0							
080	3	0							
080	4	0							
081	1	0							
081	2	0							
081	3	0							
081	4	0							
082	1	0							
082	2	0							
082	3	0							
082	4	0							
083	1	0							
083	2	0							
083	3	0							

Provider Name:  
BURBANK HEALTHCARE & REHABILITATION CENTER

Provider NPI:  
1518036060

OSHPD Facility Number:  
206190083 JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Fiscal Period:

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(105,761)			(105,761)				
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(196,952)			(196,952)				
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	270,565	4,268	(3,680)	269,977				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(4,268)	(4,268)						
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518036060		7
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$190,152	\$190,152

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518036060		7
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		\$804,480	\$4,268	\$808,748 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify surplus lines taxes and stamping 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		133,734	(4,268)	129,466

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518036060		7
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>ADJUSTMENTS TO REPORTED COSTS</b>											
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$210,365	(\$30,849)	\$179,516	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	383,730	(5,125)	378,605	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 808,748	(3,680)	805,068 *	
							To reconcile the reported expenses to agree with the provider's general ledger and other records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$209,186	(\$111,903)	\$97,283 *	
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	* 97,283	(32,016)	65,267	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	4,188,794	(105,761)	4,083,033	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	784,697	(196,952)	587,745	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 805,068	269,977	1,075,045	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for the fiscal periods ended February 28, 2011 and February 29, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518036060		7
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	240	240

Provider Name							Fiscal Period		Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518036060		7
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>											
6	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 30, 2012 Report Date: August 1, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541		29,950	85	30,035

Provider Name							Fiscal Period			Provider NPI		Adjustments
BURBANK HEALTHCARE & REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518036060		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	Not Reported			1	14	N/A	Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$31,383	\$31,383		