

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BRENTWOOD HEALTH CARE CENTER  
SANTA MONICA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1962487272**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Janie Lee**



TOBY DOUGLAS  
*Director*

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



EDMUND G. BROWN JR.  
*GOVERNOR*

Date: June 07, 2013

Spencer Olsen, CFO  
North American Health Care, Inc.  
3 Monarch Bay Plaza, Suite 203  
Dana Point, CA 92629

PROVIDER: BRENTWOOD HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1962487272  
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 Schedule

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility No.:  
206190690

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	\$ 2,102,185	\$ 108.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 559,370	\$ 28.92
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 491,127	\$ 25.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 329,959	\$ 17.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,091	\$ 0.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,611	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,851	\$ 1.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 176,738	\$ 9.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 716,275	\$ 37.03
11	Cost of Routine Service/Audited Total Costs	\$ 4,462,496	\$ 4,435,207	\$ 229.28
12	Total Patient Days (Adj )	19,344	19,344	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 230.69	\$ 229.28	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	8,693	8,680	
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 HEALTH CARE CENTER

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

**Provider NPI:**  
1962487272

**OSHPD Facility No.:**  
206190690

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 HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility No.:  
206190690

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	\$ 64,577	\$ 64,577		
160	Activities	46,173		\$ 46,173	
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	497,391	0	0	497,391
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	367,299	0	0	367,299
083	Speech Pathology	40,359	0	0	40,359
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	1,991,435	64,577	46,173	2,102,185 *
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>\$ 3,007,234</b>	<b>\$ 64,577</b>	<b>\$ 46,173</b>	<b>\$ 3,007,234</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	\$ 88,737	\$ 88,737										
010	Housekeeping	106,436	2,946	\$ 109,382									
060	Laundry and Linen	43,030	3,724	4,748	\$ 51,502								
065	Dietary	195,082	6,138	7,826	0	\$ 209,045							
155	Social Services	N/A	1,241	1,583	0	0	\$ 2,824						
160	Activities	N/A	3,941	5,024	0	0	0	\$ 8,965					
165	Administration	N/A	2,512	3,203	0	0	0	0		\$ 5,715	\$ 5,715		
166	Medical Records	122,528	1,241	1,583	0	0	0	0		125,352		\$ 125,352	
170	Inservice Education - Nursing	69,822	690	879	0	0	0	0	\$ 71,391				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		828	1,055	0	0	0	0	0	1,883	44	966	\$ 2,893
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,443	3,115	0	0	0	0	0	5,558	730	16,018	22,306
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,443	3,115	0	0	0	0	0	5,558	539	11,828	17,925
083	Speech Pathology		2,443	3,115	0	0	0	0	0	5,558	78	1,705	7,341
085	Pharmacy		1,064	1,357	0	0	0	0	0	2,421	234	5,126	7,780
090	Laboratory		0	0	0	0	0	0	0	0	100	2,188	2,287
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	151	3,302	3,453
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		56,196	71,648	51,502	209,045	2,824	8,965	71,391	471,572	3,829	83,969	559,370 *
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		887	1,130	0	0	0	0	0	2,017	11	251	2,280
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 625,635</b>	<b>\$ 88,737</b>	<b>\$ 109,382</b>	<b>\$ 51,502</b>	<b>\$ 209,045</b>	<b>\$ 2,824</b>	<b>\$ 8,965</b>	<b>\$ 71,391</b>	<b>\$ 494,568</b>	<b>\$ 5,715</b>	<b>\$ 125,352</b>	<b>\$ 625,635</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	\$ 140,678	\$ 140,678										
010	Housekeeping	20,417	4,670	\$ 25,087									
060	Laundry and Linen	15,745	5,904	1,089	\$ 22,738								
065	Dietary	141,467	9,730	1,795	0	\$ 152,992							
155	Social Services	0	1,968	363	0	0	\$ 2,331						
160	Activities	3,125	6,247	1,152	0	0	0	\$ 10,525					
165	Administration	N/A	3,983	735	0	0	0	0		\$ 4,717	\$ 4,717		
166	Medical Records	15,629	1,968	363	0	0	0	0		17,960		\$ 17,960	
170	Inservice Education - Nursing	0	1,093	202	0	0	0	0	\$ 1,295				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	31,638	1,312	242	0	0	0	0	0	33,192	36	138	\$ 33,367
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	126,780	3,873	714	0	0	0	0	0	131,368	603	2,295	134,266
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	87,965	3,873	714	0	0	0	0	0	92,553	445	1,695	94,693
083	Speech Pathology	6,829	3,873	714	0	0	0	0	0	11,417	64	244	11,725
085	Pharmacy	197,256	1,687	311	0	0	0	0	0	199,254	193	734	200,181
090	Laboratory	88,192	0	0	0	0	0	0	0	88,192	82	313	88,588
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	133,126	0	0	0	0	0	0	0	133,126	124	473	133,723
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	180,533	89,089	16,433	22,738	152,992	2,331	10,525	1,295	475,936	3,160	12,031	491,127 *
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	2,304	1,406	259	0	0	0	0	0	3,969	9	36	4,014
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,191,684</b>	<b>\$ 140,678</b>	<b>\$ 25,087</b>	<b>\$ 22,738</b>	<b>\$ 152,992</b>	<b>\$ 2,331</b>	<b>\$ 10,525</b>	<b>\$ 1,295</b>	<b>\$ 1,169,007</b>	<b>\$ 4,717</b>	<b>\$ 17,960</b>	<b>\$ 1,191,684</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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)	\$ 380,254	95%							
	Property Tax (line 40)	19,696	5%	\$ 399,950						
005	Plant Operations and Maintenance			3,390	\$ 3,390					
010	Housekeeping			13,164	113	\$ 13,277				
060	Laundry and Linen			16,643	142	576	\$ 17,361			
065	Dietary			27,429	234	950	0	\$ 28,614		
155	Social Services			5,548	47	192	0	0	\$ 5,787	
160	Activities			17,611	151	610	0	0	0	\$ 18,372
165	Administration			11,227	96	389	0	0	0	0
166	Medical Records			5,548	47	192	0	0	0	0
170	Inservice Education - Nursing			3,082	26	107	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,698	32	128	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,919	93	378	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,919	93	378	0	0	0	0
083	Speech Pathology			10,919	93	378	0	0	0	0
085	Pharmacy			4,755	41	165	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			251,135	2,147	8,697	17,361	28,614	5,787	18,372
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			3,963	34	137	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 399,950</b>	<b>100%</b>	<b>\$ 399,950</b>	<b>\$ 3,390</b>	<b>\$ 13,277</b>	<b>\$ 17,361</b>	<b>\$ 28,614</b>	<b>\$ 5,787</b>	<b>\$ 18,372</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 380,254	95%							
	Property Tax (line 40)	19,696	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,712	\$ 11,712				
166	Medical Records				5,787		\$ 5,787			
170	Inservice Education - Nursing			\$ 3,215						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,858	90	45	\$ 3,993	\$ 3,796	\$ 197
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,390	1,497	739	13,626	12,955	671
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,390	1,105	546	13,042	12,399	642
083	Speech Pathology			0	11,390	159	79	11,628	11,056	573
085	Pharmacy			0	4,960	479	237	5,676	5,396	280
090	Laboratory			0	0	204	101	305	290	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	309	152	461	438	23
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			3,215	335,328	7,845	3,877	347,050	329,959	17,091
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	4,134	23	12	4,169	3,963	205
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 399,950	100%	\$ 3,215	\$ 382,451	\$ 11,712	\$ 5,787	\$ 399,950	\$ 380,254	\$ 19,696

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,524												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,062,753												
	Total Costs Allocable as Administration	1,069,277	77%											
167	CDPH Licensing Fees	14,347	1%											
168	Professional Liability Insurance	49,041	4%											
169	Quality Assurance Fees	263,840	19%											
174	Caregiver Training	0	0%											
	Total	1,396,505	100%						\$ 1,396,505					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,883	\$ 33,192	\$ 3,858	\$ 38,933	10,759	\$ 8,238	\$ 111	\$ 378	\$ 2,033	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			497,391	5,558	131,368	11,390	645,708	178,446	136,633	1,833	6,266	33,714	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			367,299	5,558	92,553	11,390	476,801	131,767	100,892	1,354	4,627	24,895	0
083	Speech Pathology			40,359	5,558	11,417	11,390	68,725	18,993	14,542	195	667	3,588	0
085	Pharmacy			0	2,421	199,254	4,960	206,635	57,105	43,724	587	2,005	10,789	0
090	Laboratory			0	0	88,192	0	88,192	24,373	18,662	250	856	4,605	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	133,126	0	133,126	36,790	28,170	378	1,292	6,951	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			2,102,185	471,572	475,936	335,328	3,385,021	935,475	716,275	9,611	32,851	176,738	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	2,017	3,969	4,134	10,120	2,797	2,141	29	98	528	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,396,505		\$ 3,007,234	\$ 494,568	\$ 1,169,007	\$ 382,451	\$ 5,053,259	\$ 1,396,505					
	Total Administrative Costs							\$ 1,396,505		\$ 1,069,277	\$ 14,347	\$ 49,041	\$ 263,840	\$ -
	Unit Cost Multiplier							0.27635728						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 131,067	\$ 22,677	\$ 17,499	\$ 171,244							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,621,008						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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 Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	77									
010	Housekeeping	299	299								
060	Laundry and Linen	378	378	378							
065	Dietary	623	623	623							
155	Social Services	126	126	126							
160	Activities	400	400	400							
165	Administration	255	255	255							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	70	70	70							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	84	84	84						38,933	38,933
077	Specialized Support Surfaces									0	0
080	Physical Therapy	248	248	248						645,708	645,708
081	Respiratory Therapy									0	0
082	Occupational Therapy	248	248	248						476,801	476,801
083	Speech Pathology	248	248	248						68,725	68,725
085	Pharmacy	108	108	108						206,635	206,635
090	Laboratory									88,192	88,192
095	Home Health Services									0	0
100	Other Ancillary Services									133,126	133,126
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,704	5,704	5,704	73,507	57,645	2,171,968	2,171,968	2,171,968	3,385,021	3,385,021
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	90	90	90						10,120	10,120
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	9,084	9,007	8,708	73,507	57,645	2,171,968	2,171,968	2,171,968	5,053,259	5,053,259
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 64,577 0.029732022	\$ 46,173 0.0212586			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 88,737 9.85200400	\$ 109,382 12.56106445	\$ 51,502 0.70064266	\$ 209,045 3.62642626	\$ 2,824 0.00130023	\$ 8,965 0.00412770	\$ 71,391 0.03286923	\$ 5,715 0.00113102	\$ 125,352 0.02480618
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 140,678 15.61874098	\$ 25,087 2.88091451	\$ 22,738 0.30932931	\$ 152,992 2.65404260	\$ 2,331 0.00107320	\$ 10,525 0.00484577	\$ 1,295 0.00059622	\$ 4,717 0.00093354	\$ 17,960 0.00355413
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 399,950 44.02796125	\$ 3,390 0.37639092	\$ 13,277 1.52467861	\$ 17,361 0.23618395	\$ 28,614 0.49637933	\$ 5,787 0.00266443	\$ 18,372 0.00845851	\$ 3,215 0.00148024	\$ 11,712 0.00231769	\$ 5,787 0.00114521

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	\$ 71,920	\$ 0	\$ 71,920	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,817	0	16,817	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	140,678	0	140,678	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 229,415	\$ 0	\$ 229,415	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 84,758	\$ 0	\$ 84,758	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,678	0	21,678	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,417	0	20,417	(Sch 4)
010		Housekeeping - Total	6300	\$ 126,853	\$ 0	\$ 126,853	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	102,006	0	102,006	(Sch 5)
025		Depreciation: Equipment	7140	52,492	0	52,492	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	219,189	0	219,189	(Sch 5)
040		Property Taxes	7300	19,696	0	19,696	(Sch 5)
045		Property Insurance	7400	6,524	0	6,524	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	6,567	0	6,567	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 762,742	\$ 0	\$ 762,742	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,219	\$ 0	\$ 35,219	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,811	0	7,811	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,745	0	15,745	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 58,775	\$ 0	\$ 58,775	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 159,327	\$ 0	\$ 159,327	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,755	0	35,755	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	141,467	0	141,467	(Sch 4)
065		Dietary - Total	6500	\$ 336,549	\$ 0	\$ 336,549	
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	31,638	0	31,638	(Sch 4)
075		Patient Supplies - Total	8100	\$ 31,638	\$ 0	\$ 31,638	
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 HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	\$ 413,224	\$ 0	\$ 413,224	(Sch 2)
080	.20-.39	Fringe Benefits	8200	84,167	0	84,167	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	126,780	0	126,780	(Sch 4)
080		Physical Therapy - Total	8200	\$ 624,171	\$ 0	\$ 624,171	
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	\$ 311,930	\$ 0	\$ 311,930	(Sch 2)
082	.20-.39	Fringe Benefits	8250	55,369	0	55,369	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	87,965	0	87,965	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 455,264	\$ 0	\$ 455,264	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 36,598	\$ 0	\$ 36,598	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,761	0	3,761	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	6,829	0	6,829	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,188	\$ 0	\$ 47,188	
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	197,256	0	197,256	(Sch 4)
085		Pharmacy - Total	8300	\$ 197,256	\$ 0	\$ 197,256	
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	88,192	0	88,192	(Sch 4)
090		Laboratory - Total	8400	\$ 88,192	\$ 0	\$ 88,192	
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	133,126	0	133,126	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 133,126	\$ 0	\$ 133,126	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,576,835	\$ 0	\$ 1,576,835	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,632,240	\$ 0	\$ 1,632,240	(Sch 2)
105	.20-.39	Fringe Benefits	6110	359,195	0	359,195	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	180,533	0	180,533	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,171,968	\$ 0	\$ 2,171,968	
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 HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	2,304	0	2,304 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,304	\$ 0	\$ 2,304
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>		\$ 2,174,272	\$ 0	\$ 2,174,272
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,205	\$ 0	\$ 50,205 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,372	0	14,372 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 64,577	\$ 0	\$ 64,577

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRENTWOOD HEALTH CARE CENTER

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

Provider NPI:  
1962487272

OSHPD Facility Number:  
206190690

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	\$ 36,081	\$ 0	\$ 36,081	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,092	0	10,092	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,125	0	3,125	(Sch 4)
160		Activities - Total	6700	\$ 49,298	\$ 0	\$ 49,298	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 354,225	\$ 0	\$ 354,225	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,290	0	79,290	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	638,824	(9,586)	629,238	(Sch 6)
165		Administration - Total	6900	\$ 1,072,339	\$ (9,586)	\$ 1,062,753	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 102,659	\$ 0	\$ 102,659	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,869	0	19,869	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,629	0	15,629	(Sch 4)
166		Medical Records - Total	6900	\$ 138,157	\$ 0	\$ 138,157	
167		CDPH Licensing Fees	6900	\$ 14,347	\$ 0	\$ 14,347	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,041	\$ 0	\$ 49,041	(Sch 6)
169		Quality Assurance Fees	6900	\$ 263,840	\$ 0	\$ 263,840	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,914	\$ 0	\$ 59,914	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,908	0	9,908	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,822	\$ 0	\$ 69,822	
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>		\$ 1,721,421	\$ (9,586)	\$ 1,711,835	
200		<b>Total</b>		\$ 6,630,594	\$ (9,586)	\$ 6,621,008	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 145,785	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
BRENTWOOD HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1962487272		3
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>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To identify 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	\$145,785	\$145,785		

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRENTWOOD HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1962487272		3
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 COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Healthl Care, Inc. Home Office Cost Report for fiscal period endec December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$638,824	(\$9,586)	\$629,238	

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRENTWOOD HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1962487272		3
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
3	4.1	5	2	1	15	N/A	Medi-Cal Days	8,693	(13)	8,680	
							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 September 30, 2012 Report Date: October 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				