

**REPORT
ON THE
RATE SETTING AUDIT**

**BRIGHTON CONVALESCENT HOSPITAL
PASADENA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992793129**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Olga L. Barajas**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

Steve Pavlow, President
Quality Long Term Care
5600 West Spring Mountain Road, Suite 207
Las Vegas, NV 89146

BRIGHTON CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1992793129
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$317,274 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.

Steve Pavlow
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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—Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility No.:
206190713

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,278,271	\$ 66.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 699,241	\$ 20.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 528,536	\$ 15.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 506,766	\$ 14.88
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,996	\$ 1.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,513	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,851	\$ 2.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 387,016	\$ 11.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 499,125	\$ 14.65
11	Cost of Routine Service/Audited Total Costs	\$ 5,133,380.00	\$ 5,043,315	\$ 148.06
12	Total Patient Days (Adj)	34,062	34,062	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.71	\$ 148.06	
14	Overpayments (Adj 23)	\$ 0	\$ 317,274	
15	Medi-Cal Days (Adj 22)	25,602	26,026	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility No.:
206190713

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility No.:
206190713

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,972	\$ 32,972		
160	Activities	102,369		\$ 102,369	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	195,722	0	0	195,722
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	189,398	0	0	189,398
083	Speech Pathology	12,138	0	0	12,138
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,142,930	32,972	102,369	2,278,271 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,675,529	\$ 32,972	\$ 102,369	\$ 2,675,529

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 85,517	\$ 85,517										
010	Housekeeping	171,046	439	\$ 171,485									
060	Laundry and Linen	111,844	4,055	8,174	\$ 124,073								
065	Dietary	271,558	13,163	26,531	0	\$ 311,251							
155	Social Services	N/A	3,743	7,545	0	0	\$ 11,288						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,114	10,308	0	0	0	0		\$ 15,422	\$ 15,422		
166	Medical Records	38,111	1,081	2,178	0	0	0	0		41,370		\$ 41,370	
170	Inservice Education - Nursing	48,614	0	0	0	0	0	0	\$ 48,614				
ANCILLARY SERVICES													
075	Patient Supplies		351	708	0	0	0	0	0	1,060	217	581	\$ 1,858
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	3	4
080	Physical Therapy		2,148	4,330	0	0	0	0	0	6,479	725	1,946	9,150
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		369	744	0	0	0	0	0	1,113	631	1,693	3,437
083	Speech Pathology		185	372	0	0	0	0	0	556	47	126	730
085	Pharmacy		105	213	0	0	0	0	0	318	605	1,624	2,547
090	Laboratory		0	0	0	0	0	0	0	0	101	270	371
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	59	157	216
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		51,921	104,653	124,073	311,251	11,288	0	48,614	651,800	12,882	34,558	699,241 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		2,843	5,729	0	0	0	0	0	8,572	153	411	9,136
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 726,690	\$ 85,517	\$ 171,485	\$ 124,073	\$ 311,251	\$ 11,288	\$ -	\$ 48,614	\$ 669,898	\$ 15,422	\$ 41,370	\$ 726,690

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 193,692	\$ 193,692										
010	Housekeeping	29,871	995	\$ 30,866									
060	Laundry and Linen	15,184	9,185	1,471	\$ 25,840								
065	Dietary	222,759	29,813	4,775	0	\$ 257,347							
155	Social Services	0	8,478	1,358	0	0	\$ 9,836						
160	Activities	6,172	0	0	0	0	0	\$ 6,172					
165	Administration	N/A	11,583	1,855	0	0	0	0		\$ 13,438	\$ 13,438		
166	Medical Records	0	2,448	392	0	0	0	0		2,840		\$ 2,840	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	62,151	796	128	0	0	0	0	0	63,075	189	40	\$ 63,303
077	Specialized Support Surfaces	374	0	0	0	0	0	0	0	374	1	0	375
080	Physical Therapy	0	4,866	779	0	0	0	0	0	5,645	632	134	6,411
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	836	134	0	0	0	0	0	970	550	116	1,636
083	Speech Pathology	0	418	67	0	0	0	0	0	485	41	9	535
085	Pharmacy	184,845	239	38	0	0	0	0	0	185,122	528	111	185,761
090	Laboratory	30,992	0	0	0	0	0	0	0	30,992	88	19	31,098
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,007	0	0	0	0	0	0	0	18,007	51	11	18,069
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	79,308	117,598	18,837	25,840	257,347	9,836	6,172	0	514,938	11,225	2,372	528,536 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	10,940	6,438	1,031	0	0	0	0	0	18,409	134	28	18,571
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 854,295	\$ 193,692	\$ 30,866	\$ 25,840	\$ 257,347	\$ 9,836	\$ 6,172	\$ -	\$ 838,017	\$ 13,438	\$ 2,840	\$ 854,295

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 552,351	92%							
	Property Tax (line 40)	51,223	8%	\$ 603,574						
005	Plant Operations and Maintenance			22,336	\$ 22,336					
010	Housekeeping			2,986	115	\$ 3,101				
060	Laundry and Linen			27,561	1,059	148	\$ 28,768			
065	Dietary			89,463	3,438	480	0	\$ 93,380		
155	Social Services			25,441	978	136	0	0	\$ 26,555	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			34,758	1,336	186	0	0	0	0
166	Medical Records			7,346	282	39	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,389	92	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,602	561	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,508	96	13	0	0	0	0
083	Speech Pathology			1,254	48	7	0	0	0	0
085	Pharmacy			717	28	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			352,894	13,561	1,892	28,768	93,380	26,555	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			19,320	742	104	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 603,574	100%	\$ 603,574	\$ 22,336	\$ 3,101	\$ 28,768	\$ 93,380	\$ 26,555	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 552,351	92%							
	Property Tax (line 40)	51,223	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,280	\$ 36,280				
166	Medical Records				7,667		\$ 7,667			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,493	510	108	\$ 3,111	\$ 2,847	\$ 264
077	Specialized Support Surfaces			0	0	3	1	3	3	0
080	Physical Therapy			0	15,241	1,706	361	17,308	15,839	1,469
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,618	1,485	314	4,417	4,042	375
083	Speech Pathology			0	1,309	111	23	1,443	1,321	122
085	Pharmacy			0	748	1,424	301	2,473	2,263	210
090	Laboratory			0	0	237	50	287	263	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	138	29	167	153	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	517,051	30,306	6,405	553,762	506,766	46,996
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	20,166	361	76	20,603	18,854	1,748
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 603,574	100%	\$ -	\$ 559,627	\$ 36,280	\$ 7,667	\$ 603,574	\$ 552,351	\$ 51,223

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,705												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	582,809												
	Total Costs Allocable as Administration	597,514	51%											
167	CDPH Licensing Fees	24,557	2%											
168	Professional Liability Insurance	92,000	8%											
169	Quality Assurance Fees	463,306	39%											
174	Caregiver Training	0	0%											
	Total	1,177,377	100%						\$ 1,177,377					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,060	\$ 63,075	\$ 2,493	\$ 66,628	16,539	\$ 8,394	\$ 345	\$ 1,292	\$ 6,508	\$ -
077	Specialized Support Surfaces			0	0	374	0	374	93	47	2	7	37	0
080	Physical Therapy			195,722	6,479	5,645	15,241	223,087	55,377	28,104	1,155	4,327	21,791	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			189,398	1,113	970	2,618	194,099	48,181	24,452	1,005	3,765	18,960	0
083	Speech Pathology			12,138	556	485	1,309	14,488	3,596	1,825	75	281	1,415	0
085	Pharmacy			0	318	185,122	748	186,188	46,218	23,455	964	3,611	18,187	0
090	Laboratory			0	0	30,992	0	30,992	7,693	3,904	160	601	3,027	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,007	0	18,007	4,470	2,268	93	349	1,759	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,278,271	651,800	514,938	517,051	3,962,060	983,506	499,125	20,513	76,851	387,016	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	8,572	18,409	20,166	47,147	11,703	5,939	244	915	4,605	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,177,377		\$ 2,675,529	\$ 669,898	\$ 838,017	\$ 559,627	\$ 4,743,071	\$ 1,177,377					
	Total Administrative Costs							\$ 1,177,377		\$ 597,514	\$ 24,557	\$ 92,000	\$ 463,306	\$ -
	Unit Cost Multiplier							0.24823095						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,792	\$ 16,278	\$ 43,947	\$ 117,017							
	TOTAL FACILITY COSTS							\$ 6,037,465						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	748									
010	Housekeeping	100	100								
060	Laundry and Linen	923	923	923							
065	Dietary	2,996	2,996	2,996							
155	Social Services	852	852	852							
160	Activities										
165	Administration	1,164	1,164	1,164							
166	Medical Records	246	246	246							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	80	80	80						66,628	66,628
077	Specialized Support Surfaces									374	374
080	Physical Therapy	489	489	489						223,087	223,087
081	Respiratory Therapy									0	0
082	Occupational Therapy	84	84	84						194,099	194,099
083	Speech Pathology	42	42	42						14,488	14,488
085	Pharmacy	24	24	24						186,188	186,188
090	Laboratory									30,992	30,992
095	Home Health Services									0	0
100	Other Ancillary Services									18,007	18,007
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,818	11,818	11,818	529,984	99,372	2,222,238	2,222,238	2,222,238	3,962,060	3,962,060
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	647	647	647						47,147	47,147
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,213	19,465	19,365	529,984	99,372	2,222,238	2,222,238	2,222,238	4,743,071	4,743,071
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,972 0.014837295	\$ 102,369 0.046065723			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 85,517 4.39337272	\$ 171,485 8.85542666	\$ 124,073 0.23410639	\$ 311,251 3.13218415	\$ 11,288 0.00507955	\$ - 0.00000000	\$ 48,614 0.02187615	\$ 15,422 0.00325140	\$ 41,370 0.00872224
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 193,692 9.95078346	\$ 30,866 1.59391058	\$ 25,840 0.04875572	\$ 257,347 2.58973255	\$ 9,836 0.00442620	\$ 6,172 0.00277738	\$ - 0.00000000	\$ 13,438 0.00283319	\$ 2,840 0.00059877
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 603,574 29.86068372	\$ 22,336 1.14748479	\$ 3,101 0.16012481	\$ 28,768 0.05428152	\$ 93,380 0.93970341	\$ 26,555 0.01194984	\$ - 0.00000000	\$ - 0.00000000	\$ 36,280 0.00764903	\$ 7,667 0.00161655

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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	\$ 65,967	\$ 0	\$ 65,967	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,160	(610)	19,550	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	186,785	6,907	193,692	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 272,912	\$ 6,297	\$ 279,209	
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	171,046	0	171,046	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,871	0	29,871	(Sch 4)
010		Housekeeping - Total	6300	\$ 200,917	\$ 0	\$ 200,917	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	970	6,741	7,711	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	532,876	11,764	544,640	(Sch 5)
040		Property Taxes	7300	50,971	252	51,223	(Sch 5)
045		Property Insurance	7400	14,705	0	14,705	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,073,351	\$ 25,054	\$ 1,098,405	
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	111,844	0	111,844	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,872	(4,688)	15,184	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 131,716	\$ (4,688)	\$ 127,028	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	271,558	0	271,558	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	224,978	(2,219)	222,759	(Sch 4)
065		Dietary - Total	6500	\$ 496,536	\$ (2,219)	\$ 494,317	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	62,151	0	62,151	(Sch 4)
075		Patient Supplies - Total	8100	\$ 62,151	\$ 0	\$ 62,151	
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	374	0	374	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 374	\$ 0	\$ 374	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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	195,722	0	195,722	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 195,722	\$ 0	\$ 195,722	
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	189,398	0	189,398	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 189,398	\$ 0	\$ 189,398	
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	12,138	0	12,138	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,138	\$ 0	\$ 12,138	
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	184,845	0	184,845	(Sch 4)
085		Pharmacy - Total	8300	\$ 184,845	\$ 0	\$ 184,845	
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	30,992	0	30,992	(Sch 4)
090		Laboratory - Total	8400	\$ 30,992	\$ 0	\$ 30,992	
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	17,857	150	18,007	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,857	\$ 150	\$ 18,007	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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		\$ 693,477	\$ 150	\$ 693,627	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,633,732	\$ (3,842)	\$ 1,629,890	(Sch 2)
105	.20-.39	Fringe Benefits	6110	529,073	(16,033)	513,040	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	79,308	0	79,308	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,242,113	\$ (19,875)	\$ 2,222,238	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	10,940	0	10,940 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,940	\$ 0	\$ 10,940
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,253,053	\$ (19,875)	\$ 2,233,178
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,919	\$ 0	\$ 24,919 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,284	(231)	8,053 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	252	(252)	0 (Sch 4)
155		Social Services - Total	6600	\$ 33,455	\$ (483)	\$ 32,972

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

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

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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	\$ 78,843	\$ 0	\$ 78,843	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,256	(730)	23,526	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,322	(150)	6,172	(Sch 4)
160		Activities - Total	6700	\$ 109,421	\$ (880)	\$ 108,541	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 216,699	\$ (29,224)	\$ 187,475	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,753	(11,124)	54,629	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	413,300	(72,595)	340,705	(Sch 6)
165		Administration - Total	6900	\$ 695,752	\$ (112,943)	\$ 582,809	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,035	\$ 0	\$ 30,035	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,354	(278)	8,076	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 38,389	\$ (278)	\$ 38,111	
167		CDPH Licensing Fees	6900	\$ 24,557	\$ 0	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 111,797	\$ (19,797)	\$ 92,000	(Sch 6)
169		Quality Assurance Fees	6900	\$ 463,306	\$ 0	\$ 463,306	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 38,234	\$ 0	\$ 38,234	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,733	(353)	10,380	(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	\$ 48,967	\$ (353)	\$ 48,614	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,525,644	\$ (134,734)	\$ 1,390,910	
200		Total		\$ 6,173,777	\$ (136,312)	\$ 6,037,465	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 133,362	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	0	(18,429)	(897)	(43,099)	(62,945)	(4,671)

Provider Name:
BRIGHTON CONVALESCENT HOSPITAL

Provider NPI:
1992793129

OSHPD Facility Number:
206190713

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

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(49)</u>	<u>(147)</u>	<u>(26)</u>	<u>(6,049)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992793129		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$133,362	\$133,362

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992793129		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$186,785	\$4,688	\$191,473 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	19,872	(4,688)	15,184	
							To reclassify laundry and linen and maintenance expense for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$191,473	\$600	\$192,073 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	224,978	(600)	224,378 *	
							To reclassify dietary repairs and maintenance expense for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$192,073	\$1,619	\$193,692	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 224,378	(1,619)	222,759	
							To reclassify the salt expense used for treatment of the water for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				
5	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$970	\$6,741	\$7,711	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	413,300	(6,741)	406,559 *	
							To reclassify computer cost for proper cost finding and to agree with AB 1629 requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992793129		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
6	10.5	035	4	8A-1	035	4	Leases and Rentals	\$532,876	\$11,764	\$544,640
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 406,559	(11,764)	394,795 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
7	10.5	040	4	8A-1	040	4	Property Taxes	\$50,971	\$252	\$51,223
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	252	(252)	0
							To reclassify reported adjustment to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$17,857	\$150	\$18,007
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	6,322	(150)	6,172
							To reclassify separately billable patient transportation cost to an ancillary cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Sections 51510 and 51511			
9	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,633,732	(\$3,842)	\$1,629,890
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	216,699	3,842	220,541 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992793129		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
10	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$529,073	(\$914)	\$528,159 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	65,753	914	66,667 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$394,795	\$1,114	\$395,909 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	111,797	(1,114)	110,683 *
							To reclassify legal expenses to the applicable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)			
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$395,909	\$12,634	\$408,543 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 110,683	(12,634)	98,049 *
							To reclassify tax and fees expense to the applicable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992793129		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
13	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$20,160	(\$582)	\$19,578 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	*	528,159	(14,417)	513,742 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefit:		8,284	(220)	8,064 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		24,256	(696)	23,560 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	66,667	(1,912)	64,755 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		8,354	(265)	8,089 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		10,733	(337)	10,396 *
							To adjust the reported expense to agree with the provider's workers' compensation policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
14	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$19,578	(\$28)	\$19,550
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	513,742	(702)	513,040
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	8,064	(11)	8,053
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	23,560	(34)	23,526
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	64,755	(93)	64,662 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	8,089	(13)	8,076
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	10,396	(16)	10,380
							To eliminate holiday party meal expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3				
15	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$220,541	(\$33,066)	\$187,475
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	64,662	(10,033)	54,629
							To adjust administrator compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1992793129		23
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>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$408,543		
16							To adjust reported home office costs to agree with Quality Long Term Care, Inc. Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 CMS Pub. 15-1, Section 2150.2 and 2304			(\$62,945)	
17							To adjust general liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(4,671)	
18							To adjusted D&O liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(49)	
19							To eliminate long distance telephone expense due to insufficient documentation that the expense is related to patient care. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			(147)	
20							To eliminate Use Taxes interest and penalty expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1			(26) (\$67,838)	\$340,705
21	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$98,049	(\$6,049)	\$92,000

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992793129		23
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 REPORTED PATIENT DAYS</u>												
22	4.1	5	2	1	15	N/A	Medi-Cal Days		25,602	424	26,026	
							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 November 5, 2012 Report Date: November 6, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRIGHTON CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992793129		23
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>												
23	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)			\$0	\$317,274	\$317,274