

**REPORT
ON THE
RATE SETTING AUDIT**

**ALAMITOS-BELMONT REHABILITATION HOSPITAL
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104801612**

**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: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

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

ALAMITOS-BELMONT REHABILITATION HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1104801612
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 \$5,607, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Spencer Olsen
Page 2

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 Rate 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—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:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility No.:

206190011

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	\$ 3,127,257	\$ 103.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 782,651	\$ 25.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 888,127	\$ 29.26
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 142,206	\$ 4.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,276	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,588	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,444	\$ 1.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 284,122	\$ 9.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,029,831	\$ 33.93
11	Cost of Routine Service/Audited Total Costs	\$ 6,433,120	\$ 6,356,502	\$ 209.43
12	Total Patient Days (Adj 8)	30,345	30,352	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 212.00	\$ 209.43	
14	Overpayments (Adj 9,10)	\$ 0	\$ 5,607	
15	Medi-Cal Days (Adj 6)	9,375	9,330	
16	Medi-Cal Managed Care Days (Adj 7)		45	
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:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

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

Provider NPI:
1104801612

OSHPD Facility No.:
206190011

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:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

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

Provider NPI:
1104801612

OSHPD Facility No.:
206190011

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	\$ 91,467	\$ 91,467		
160	Activities	95,617		\$ 95,617	
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	627,436	0	0	627,436
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	439,562	0	0	439,562
083	Speech Pathology	56,141	0	0	56,141
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	2,940,173	91,467	95,617	3,127,257 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,250,396	\$ 91,467	\$ 95,617	\$ 4,250,396

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 94,131	\$ 94,131										
010	Housekeeping	190,217	172	\$ 190,389									
060	Laundry and Linen	13,417	976	1,977	\$ 16,370								
065	Dietary	306,351	2,584	5,236	0	\$ 314,171							
155	Social Services	N/A	483	978	0	0	\$ 1,460						
160	Activities	N/A	483	978	0	0	0	\$ 1,460					
165	Administration	N/A	1,753	3,552	0	0	0	0		\$ 5,305	\$ 5,305		
166	Medical Records	249,213	1,362	2,759	0	0	0	0		253,334		\$ 253,334	
170	Inservice Education - Nursing	71,456	1,834	3,715	0	0	0	0	\$ 77,005				
ANCILLARY SERVICES													
075	Patient Supplies		772	1,564	0	0	0	0	0	2,336	37	1,777	\$ 4,151
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		11,559	23,421	0	0	0	0	0	34,980	636	30,359	65,974
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,547	5,160	0	0	0	0	0	7,707	465	22,181	30,352
083	Speech Pathology		429	869	0	0	0	0	0	1,298	46	2,173	3,517
085	Pharmacy		3,844	7,789	0	0	0	0	0	11,633	360	17,196	29,189
090	Laboratory		0	0	0	0	0	0	0	0	39	1,872	1,911
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	86	4,092	4,178
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		64,479	130,652	16,370	314,171	1,460	1,460	77,005	605,596	3,632	173,423	782,651 *
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		858	1,738	0	0	0	0	0	2,596	5	262	2,864
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 924,785	\$ 94,131	\$ 190,389	\$ 16,370	\$ 314,171	\$ 1,460	\$ 1,460	\$ 77,005	\$ 666,146	\$ 5,305	\$ 253,334	\$ 924,785

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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	\$ 169,681	\$ 169,681										
010	Housekeeping	38,645	309	\$ 38,954									
060	Laundry and Linen	131,032	1,759	405	\$ 133,195								
065	Dietary	252,814	4,658	1,071	0	\$ 258,543							
155	Social Services	1,056	870	200	0	0	\$ 2,126						
160	Activities	7,825	870	200	0	0	0	\$ 8,895					
165	Administration	N/A	3,160	727	0	0	0	0		\$ 3,887	\$ 3,887		
166	Medical Records	33,973	2,455	565	0	0	0	0		36,992		\$ 36,992	
170	Inservice Education - Nursing	0	3,305	760	0	0	0	0	\$ 4,065				
ANCILLARY SERVICES													
075	Patient Supplies	42,907	1,392	320	0	0	0	0	0	44,619	27	260	\$ 44,905
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	118,057	20,836	4,792	0	0	0	0	0	143,685	466	4,433	148,583
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	150,554	4,590	1,056	0	0	0	0	0	156,200	340	3,239	159,779
083	Speech Pathology	291	773	178	0	0	0	0	0	1,242	33	317	1,593
085	Pharmacy	443,088	6,929	1,594	0	0	0	0	0	451,611	264	2,511	454,386
090	Laboratory	51,456	0	0	0	0	0	0	0	51,456	29	273	51,758
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	112,481	0	0	0	0	0	0	0	112,481	63	597	113,141
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	310,357	116,229	26,732	133,195	258,543	2,126	8,895	4,065	860,143	2,661	25,323	888,127 *
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 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	600	1,546	356	0	0	0	0	0	2,502	4	38	2,544
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,864,817	\$ 169,681	\$ 38,954	\$ 133,195	\$ 258,543	\$ 2,126	\$ 8,895	\$ 4,065	\$ 1,823,938	\$ 3,887	\$ 36,992	\$ 1,864,817

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

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

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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)	\$ 183,113	79%							
	Property Tax (line 40)	47,999	21%	\$ 231,112						
005	Plant Operations and Maintenance			8,861	\$ 8,861					
010	Housekeeping			405	16	\$ 421				
060	Laundry and Linen			2,304	92	4	\$ 2,400			
065	Dietary			6,101	243	12	0	\$ 6,356		
155	Social Services			1,139	45	2	0	0	\$ 1,187	
160	Activities			1,139	45	2	0	0	0	\$ 1,187
165	Administration			4,139	165	8	0	0	0	0
166	Medical Records			3,215	128	6	0	0	0	0
170	Inservice Education - Nursing			4,329	173	8	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,823	73	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,291	1,088	52	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,013	240	11	0	0	0	0
083	Speech Pathology			1,013	40	2	0	0	0	0
085	Pharmacy			9,076	362	17	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			152,239	6,069	289	2,400	6,356	1,187	1,187
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			2,025	81	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 231,112	100%	\$ 231,112	\$ 8,861	\$ 421	\$ 2,400	\$ 6,356	\$ 1,187	\$ 1,187

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility Number:

206190011

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 79% Of Total	Property Tax 21% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 183,113	79%							
	Property Tax (line 40)	47,999	21%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,312	\$ 4,312				
166	Medical Records				3,349		\$ 3,349			
170	Inservice Education - Nursing			\$ 4,510						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,899	30	23	\$ 1,953	\$ 1,547	\$ 406
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	28,431	517	401	29,349	23,254	6,095
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,264	378	293	6,935	5,494	1,440
083	Speech Pathology			0	1,055	37	29	1,121	888	233
085	Pharmacy			0	9,455	293	227	9,975	7,903	2,072
090	Laboratory			0	0	32	25	57	45	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	70	54	124	98	26
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,510	174,237	2,952	2,293	179,482	142,206	37,276
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	2,110	4	3	2,118	1,678	440
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 231,112	100%	\$ 4,510	\$ 223,450	\$ 4,312	\$ 3,349	\$ 231,112	\$ 183,113	\$ 47,999

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,715												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,493,653												
	Total Costs Allocable as Administration	1,504,368	75%											
167	CDPH Licensing Fees	24,232	1%											
168	Professional Liability Insurance	70,766	4%											
169	Quality Assurance Fees	415,043	21%											
174	Caregiver Training	0	0%											
	Total	2,014,409	100%						\$ 2,014,409					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,336	\$ 44,619	\$ 1,899	\$ 48,854	14,132	\$ 10,554	\$ 170	\$ 496	\$ 2,912	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			627,436	34,980	143,685	28,431	834,531	241,399	180,278	2,904	8,480	49,737	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			439,562	7,707	156,200	6,264	609,732	176,373	131,716	2,122	6,196	36,339	0
083	Speech Pathology			56,141	1,298	1,242	1,055	59,736	17,279	12,904	208	607	3,560	0
085	Pharmacy			0	11,633	451,611	9,455	472,699	136,734	102,114	1,645	4,803	28,172	0
090	Laboratory			0	0	51,456	0	51,456	14,884	11,116	179	523	3,067	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	112,481	0	112,481	32,537	24,298	391	1,143	6,704	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			3,127,257	605,596	860,143	174,237	4,767,233	1,378,985	1,029,831	16,588	48,444	284,122	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	2,596	2,502	2,110	7,208	2,085	1,557	25	73	430	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,014,409		\$ 4,250,396	\$ 666,146	\$ 1,823,938	\$ 223,450	\$ 6,963,930	\$ 2,014,409					
	Total Administrative Costs							\$ 2,014,409		\$ 1,504,368	\$ 24,232	\$ 70,766	\$ 415,043	\$ -
	Unit Cost Multiplier							0.28926325						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 258,639	\$ 40,879	\$ 7,662	\$ 307,180							
	TOTAL FACILITY COSTS							\$ 9,285,519						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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	700									
010	Housekeeping	32	32								
060	Laundry and Linen	182	182	182							
065	Dietary	482	482	482							
155	Social Services	90	90	90							
160	Activities	90	90	90							
165	Administration	327	327	327							
166	Medical Records	254	254	254							
170	Inservice Education - Nursing	342	342	342							
	ANCILLARY SERVICES										
075	Patient Supplies	144	144	144						48,854	48,854
077	Specialized Support Surfaces									0	0
080	Physical Therapy	2,156	2,156	2,156						834,531	834,531
081	Respiratory Therapy									0	0
082	Occupational Therapy	475	475	475						609,732	609,732
083	Speech Pathology	80	80	80						59,736	59,736
085	Pharmacy	717	717	717						472,699	472,699
090	Laboratory									51,456	51,456
095	Home Health Services									0	0
100	Other Ancillary Services									112,481	112,481
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,027	12,027	12,027	115,452	90,538	3,250,530	3,250,530	3,250,530	4,767,233	4,767,233
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	160	160	160						7,208	7,208
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,258	17,558	17,526	115,452	90,538	3,250,530	3,250,530	3,250,530	6,963,930	6,963,930
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 91,467	\$ 95,617			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.028139103	0.029415818			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 94,131	\$ 190,389	\$ 16,370	\$ 314,171	\$ 1,460	\$ 77,005	\$ 5,305	\$ 253,334	
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.36114592	10.86320647	0.14178907	3.47004725	0.00044922	0.00044922	0.02368990	0.00076184	0.03637802
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 169,681	\$ 38,954	\$ 133,195	\$ 258,543	\$ 2,126	\$ 8,895	\$ 4,065	\$ 3,887	\$ 36,992
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.66402779	2.22265485	1.15368618	2.85563389	0.00065399	0.00273642	0.00125064	0.00055815	0.00531197
	TOTAL CAPITAL COSTS - SCH. 5	\$ 231,112	\$ 8,861	\$ 421	\$ 2,400	\$ 6,356	\$ 1,187	\$ 1,187	\$ 4,510	\$ 4,312	\$ 3,349
	UNIT COST MULTIPLIER (CAPITAL COSTS)	12.65812247	0.50465234	0.02403337	0.02078785	0.07020303	0.00036511	0.00036511	0.00138743	0.00061920	0.00048097

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility Number:

206190011

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	\$ 73,608	\$ 0	\$ 73,608	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,428	(905)	20,523	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	170,521	(840)	169,681	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 265,557	\$ (1,745)	\$ 263,812	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 156,039	\$ 0	\$ 156,039	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,096	(1,918)	34,178	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,645	0	38,645	(Sch 4)
010		Housekeeping - Total	6300	\$ 230,780	\$ (1,918)	\$ 228,862	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	57,035	0	57,035	(Sch 5)
025		Depreciation: Equipment	7140	106,055	0	106,055	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	48,159	(160)	47,999	(Sch 5)
045		Property Insurance	7400	10,715	0	10,715	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	20,023	0	20,023	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 738,324	\$ (3,823)	\$ 734,501	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 11,855	\$ 0	\$ 11,855	(Sch 3)
060	.20-.39	Fringe Benefits	6400	1,708	(146)	1,562	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	131,032	0	131,032	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 144,595	\$ (146)	\$ 144,449	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,679	\$ 0	\$ 253,679	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,791	(3,119)	52,672	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	252,814	0	252,814	(Sch 4)
065		Dietary - Total	6500	\$ 562,284	\$ (3,119)	\$ 559,165	
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	42,907	0	42,907	(Sch 4)
075		Patient Supplies - Total	8100	\$ 42,907	\$ 0	\$ 42,907	
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:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility Number:

206190011

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	\$ 535,015	\$ 0	\$ 535,015	(Sch 2)
080	.20-.39	Fringe Benefits	8200	98,999	(6,578)	92,421	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	118,057	0	118,057	(Sch 4)
080		Physical Therapy - Total	8200	\$ 752,071	\$ (6,578)	\$ 745,493	
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	\$ 368,810	\$ 0	\$ 368,810	(Sch 2)
082	.20-.39	Fringe Benefits	8250	75,286	(4,534)	70,752	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	150,554	0	150,554	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 594,650	\$ (4,534)	\$ 590,116	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 51,674	\$ 0	\$ 51,674	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,102	(635)	4,467	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	291	0	291	(Sch 4)
083		Speech Pathology - Total	8280	\$ 57,067	\$ (635)	\$ 56,432	
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	443,088	0	443,088	(Sch 4)
085		Pharmacy - Total	8300	\$ 443,088	\$ 0	\$ 443,088	
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	51,456	0	51,456	(Sch 4)
090		Laboratory - Total	8400	\$ 51,456	\$ 0	\$ 51,456	
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	112,481	0	112,481	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 112,481	\$ 0	\$ 112,481	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility Number:

206190011

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		\$ 2,053,720	\$ (11,747)	\$ 2,041,973	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,435,686	\$ 0	\$ 2,435,686	(Sch 2)
105	.20-.39	Fringe Benefits	6110	534,433	(29,946)	504,487	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	310,357	0	310,357	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,280,476	\$ (29,946)	\$ 3,250,530	
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:

ALAMITOS - BELMONT REHABILITATION HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1104801612

OSHPD Facility Number:

206190011

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

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

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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	600	0	600 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 600	\$ 0	\$ 600
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		\$ 3,281,076	\$ (29,946)	\$ 3,251,130
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 75,425	\$ 0	\$ 75,425 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,969	(927)	16,042 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,056	0	1,056 (Sch 4)
155		Social Services - Total	6600	\$ 93,450	\$ (927)	\$ 92,523

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

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

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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	\$ 77,727	\$ 0	\$ 77,727	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,846	(956)	17,890	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,825	0	7,825	(Sch 4)
160		Activities - Total	6700	\$ 104,398	\$ (956)	\$ 103,442	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 657,203	\$ 0	\$ 657,203	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,210	(8,080)	151,130	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	699,035	(13,715)	685,320	(Sch 6)
165		Administration - Total	6900	\$ 1,515,448	\$ (21,795)	\$ 1,493,653	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 207,830	\$ 0	\$ 207,830	(Sch 3)
166	.20-.39	Fringe Benefits	6900	43,938	(2,555)	41,383	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	33,973	0	33,973	(Sch 4)
166		Medical Records - Total	6900	\$ 285,741	\$ (2,555)	\$ 283,186	
167		CDPH Licensing Fees	6900	\$ 24,232	\$ 0	\$ 24,232	(Sch 6)
168		Professional Liability Insurance	6900	\$ 70,766	\$ 0	\$ 70,766	(Sch 6)
169		Quality Assurance Fees	6900	\$ 415,043	\$ 0	\$ 415,043	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,402	\$ 0	\$ 62,402	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,821	(767)	9,054	(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	\$ 72,223	\$ (767)	\$ 71,456	
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		\$ 2,581,301	\$ (27,000)	\$ 2,554,301	
200		Total		\$ 9,361,300	\$ (75,781)	\$ 9,285,519	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 201,579	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ALAMITOS - BELMONT REHABILITATION HOSPITAL

Provider NPI:
1104801612

OSHPD Facility Number:
206190011

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$75,781)</u> (To Sch 8)	<u>(61,066)</u>	<u>(160)</u>	<u>(13,715)</u>	<u>(840)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
ALAMITOS-BELMONT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1104801612		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 an d413.24 CMS Pub. 15-1, Section 2300 abd 2304.			\$0	\$201,579	\$201,579

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ALAMITOS-BELMONT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104801612	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$21,428	(\$905)	\$20,523
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	36,096	(1,918)	34,178
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	1,708	(146)	1,562
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	55,791	(3,119)	52,672
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	98,999	(6,578)	92,421
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	75,286	(4,534)	70,752
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	5,102	(635)	4,467
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	534,433	(29,946)	504,487
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	16,969	(927)	16,042
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,846	(956)	17,890
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	159,210	(8,080)	151,130
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	43,938	(2,555)	41,383
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	9,821	(767)	9,054
							To adjust the worker's compensation expense to agree with the provider's worker's compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
3	10.5	040	4	8A-1	040	4	Property Taxes	\$48,159	(\$160)	\$47,999
							To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$699,035	(\$13,715)	\$685,320
							To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
ALAMITOS-BELMONT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104801612		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate other plant operations and maintenance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)	\$170,521	(\$840)	\$169,681

Provider Name							Fiscal Period		Provider NPI		Adjustments
ALAMITOS-BELMONT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1104801612		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
6	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: November 08, 2012 Payment Period: January 1, 2011 through October 31, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	9,375	(45)	9,330	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	45	45	
8	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,345	7	30,352	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
ALAMITOS-BELMONT REHABILITATION HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1104801612		10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
9	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$3,554	\$3,554 *	
10	Not Reported			1	14	N/A	Medi-Cal Overpayment To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	*	\$3,554	\$2,053	\$5,607