

**REPORT
ON THE
RATE SETTING AUDIT**

**BELL CONVALESCENT HOSPITAL
BELL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376575449**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Gary Chan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Timothy Park, Administrator
Bell Convalescent Hospital
4900 East Florence Avenue
Bell, CA 90201

BELL CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1376575449
FISCAL PERIOD ENDED: DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments schedule

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

Timothy Park
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility No.:
206190063

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	\$ 1,807,591	\$ 57.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 483,521	\$ 15.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 504,129	\$ 15.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 455,022	\$ 14.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,844	\$ 0.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,061	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,365	\$ 1.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 401,070	\$ 12.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 566,484	\$ 17.95
11	Cost of Routine Service/Audited Total Costs	\$ 4,297,445.00	\$ 4,293,086	\$ 136.07
12	Total Patient Days (Adj)	31,551	31,551	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 136.21	\$ 136.07	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 15)	29,504	29,529	
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:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility No.:
206190063

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:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility No.:
206190063

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	\$ 33,448	\$ 33,448		
160	Activities	58,730		\$ 58,730	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	1,715,413	33,448	58,730	1,807,591 *
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	\$ 1,807,591	\$ 33,448	\$ 58,730	\$ 1,807,591

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskprng 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	\$ 58,300	\$ 58,300										
010	Housekeeping	57,850	194	\$ 58,044									
060	Laundry and Linen	76,223	1,936	1,934	\$ 80,093								
065	Dietary	211,398	4,576	4,571	0	\$ 220,545							
155	Social Services	N/A	2,711	2,708	0	0	\$ 5,418						
160	Activities	N/A	718	717	0	0	0	\$ 1,435					
165	Administration	N/A	1,639	1,637	0	0	0	0		\$ 3,275			
166	Medical Records	44,937	453	453	0	0	0	0		45,843	\$ 45,843		
170	Inservice Education - Nursing	44,184	1,785	1,783	0	0	0	0	\$ 47,752				
ANCILLARY SERVICES													
075	Patient Supplies		926	925	0	0	0	0	0	1,850	22	306	\$ 2,178
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,385	2,382	0	0	0	0	0	4,767	67	944	5,779
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	30	424	454
083	Speech Pathology		0	0	0	0	0	0	0	0	0	2	28
085	Pharmacy		0	0	0	0	0	0	0	0	52	727	779
090	Laboratory		0	0	0	0	0	0	0	0	4	59	63
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	3	48	51
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		40,979	40,935	80,093	220,545	5,418	1,435	47,752	437,156	3,092	43,273	483,521
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	0	0	0	0	0	0	0	3	36	39
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 492,892	\$ 58,300	\$ 58,044	\$ 80,093	\$ 220,545	\$ 5,418	\$ 1,435	\$ 47,752	\$ 443,773	\$ 3,275	\$ 45,843	\$ 492,892

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BELL CONVALESCENT HOSPITAL
 Provider NPI: 1376575449
 OSHPD Facility Number: 206190063
 JANUARY 1, 2011 THROUGH DECEMBER 31, 2011
 Fiscal Period:

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			5	10	60	65	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 143,420	\$ 143,420										
010	Housekeeping	18,384	476	\$ 18,860									
060	Laundry and Linen	17,709	4,763	628	\$ 23,100								
065	Dietary	185,057	11,257	1,485	0	\$ 197,799							
155	Social Services	2,868	6,668	880	0	0	\$ 10,416						
160	Activities	29,014	1,766	233	0	0	0	\$ 31,013					
165	Administration	N/A	4,031	532	0	0	0	0		\$ 4,563			
166	Medical Records	4,057	1,115	147	0	0	0	0		5,319	\$ 5,319		
170	Inservice Education - Nursing	0	4,391	579	0	0	0	0	\$ 4,970				
ANCILLARY SERVICES													
075	Patient Supplies	10,172	2,277	300	0	0	0	0	0	12,749	30	36	\$ 12,815
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	37,675	5,866	774	0	0	0	0	0	44,315	94	110	44,519
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	31,298	0	0	0	0	0	0	0	31,298	42	49	31,389
083	Speech Pathology	1,924	0	0	0	0	0	0	0	1,924	3	3	1,930
085	Pharmacy	53,680	0	0	0	0	0	0	0	53,680	72	84	53,837
090	Laboratory	4,370	0	0	0	0	0	0	0	4,370	6	7	4,383
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,531	0	0	0	0	0	0	0	3,531	5	6	3,541
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	113,392	100,810	13,301	23,100	197,799	10,416	31,013	4,970	494,801	4,307	5,021	504,129
110	Intermediate Care	0	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	0
120	Developmentally Disabled Care	0	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	0
130	Hospice Inpatient Care	0	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	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,695	0	0	0	0	0	0	0	2,695	4	4	2,703
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 659,246	\$ 143,420	\$ 18,860	\$ 23,100	\$ 197,799	\$ 10,416	\$ 31,013	\$ 4,970	\$ 649,364	\$ 4,563	\$ 5,319	\$ 659,246

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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)	\$ 483,545	96%							
	Property Tax (line 40)	20,025	4%	\$ 503,570						
005	Plant Operations and Maintenance			6,879	\$ 6,879					
010	Housekeeping			1,649	23	\$ 1,672				
060	Laundry and Linen			16,495	228	56	\$ 16,779			
065	Dietary			38,984	540	132	0	\$ 39,655		
155	Social Services			23,093	320	78	0	0	\$ 23,490	
160	Activities			6,115	85	21	0	0	0	\$ 6,220
165	Administration			13,960	193	47	0	0	0	0
166	Medical Records			3,862	53	13	0	0	0	0
170	Inservice Education - Nursing			15,207	211	51	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,885	109	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,317	281	69	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			349,124	4,836	1,179	16,779	39,655	23,490	6,220
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 503,570	100%	\$ 503,570	\$ 6,879	\$ 1,672	\$ 16,779	\$ 39,655	\$ 23,490	\$ 6,220

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 483,545	96%							
	Property Tax (line 40)	20,025	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,201	\$ 14,201				
166	Medical Records				3,929		\$ 3,929			
170	Inservice Education - Nursing			\$ 15,469						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,021	95	26	\$ 8,142	\$ 7,818	\$ 324
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	20,667	293	81	21,040	20,203	837
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	131	36	168	161	7
083	Speech Pathology			0	0	8	2	10	10	0
085	Pharmacy			0	0	225	62	287	276	11
090	Laboratory			0	0	18	5	23	22	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	4	19	18	1
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			15,469	456,753	13,404	3,708	473,866	455,022	18,844 *
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	0	11	3	14	14	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 503,570	100%	\$ 15,469	\$ 485,441	\$ 14,201	\$ 3,929	\$ 503,570	\$ 483,545	\$ 20,025

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 12,600												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	587,534												
	Total Costs Allocable as Administration	600,134	55%											
167	CDPH Licensing Fees	21,253	2%											
168	Professional Liability Insurance	38,525	4%											
169	Quality Assurance Fees	424,894	39%											
174	Caregiver Training	0	0%											
	Total	1,084,806	100%						\$ 1,084,806					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,850	\$ 12,749	\$ 8,021	\$ 22,620	7,247	\$ 4,009	\$ 142	\$ 257	\$ 2,838	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,767	44,315	20,667	69,749	22,345	12,362	438	794	8,752	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	31,298	0	31,298	10,027	5,547	196	356	3,927	0
083	Speech Pathology			0	0	1,924	0	1,924	616	341	12	22	241	0
085	Pharmacy			0	0	53,680	0	53,680	17,197	9,514	337	611	6,736	0
090	Laboratory			0	0	4,370	0	4,370	1,400	774	27	50	548	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,531	0	3,531	1,131	626	22	40	443	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			1,807,591	437,156	494,801	456,753	3,196,301	1,023,979	566,484	20,061	36,365	401,070	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	0	2,695	0	2,695	863	478	17	31	338	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,084,806		\$ 1,807,591	\$ 443,773	\$ 649,364	\$ 485,441	\$ 3,386,169	\$ 1,084,806					
	Total Administrative Costs							\$ 1,084,806		\$ 600,134	\$ 21,253	\$ 38,525	\$ 424,894	\$ -
	Unit Cost Multiplier							0.32036382						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 49,119	\$ 9,882	\$ 18,129	\$ 77,130							
	TOTAL FACILITY COSTS							\$ 4,548,105						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	171									
010	Housekeeping	41	41								
060	Laundry and Linen	410	410	410							
065	Dietary	969	969	969							
155	Social Services	574	574	574							
160	Activities	152	152	152							
165	Administration	347	347	347							
166	Medical Records	96	96	96							
170	Inservice Education - Nursing	378	378	378							
	ANCILLARY SERVICES										
075	Patient Supplies	196	196	196						22,620	22,620
077	Specialized Support Surfaces									0	0
080	Physical Therapy	505	505	505						69,749	69,749
081	Respiratory Therapy									0	0
082	Occupational Therapy									31,298	31,298
083	Speech Pathology									1,924	1,924
085	Pharmacy									53,680	53,680
090	Laboratory									4,370	4,370
095	Home Health Services									0	0
100	Other Ancillary Services									3,531	3,531
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,678	8,678	8,678	313,340	94,020	1,828,805	1,828,805	1,828,805	3,196,301	3,196,301
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									2,695	2,695
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,517	12,346	12,305	313,340	94,020	1,828,805	1,828,805	1,828,805	3,386,169	3,386,169
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 33,448	\$ 58,730			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018289539	0.032113867			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 58,300	\$ 58,044	\$ 80,093	\$ 220,545	\$ 5,418	\$ 1,435	\$ 47,752	\$ 3,275	\$ 45,843
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.72217722	4.71707511	0.25561082	2.34572044	0.00296266	0.00078454	0.02611106	0.00096729	0.01353836
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 143,420	\$ 18,860	\$ 23,100	\$ 197,799	\$ 10,416	\$ 31,013	\$ 4,970	\$ 4,563	\$ 5,319
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.61671797	1.53273348	0.07372271	2.10379513	0.00569541	0.01695791	0.00271789	0.00134750	0.00157090
	TOTAL CAPITAL COSTS - SCH. 5	\$ 503,570	\$ 6,879	\$ 1,672	\$ 16,779	\$ 39,655	\$ 23,490	\$ 6,220	\$ 15,469	\$ 14,201	\$ 3,929
	UNIT COST MULTIPLIER (CAPITAL COSTS)	40.23088600	0.55722351	0.13590512	0.05354837	0.42177590	0.01284466	0.00340137	0.00845868	0.00419372	0.00116022

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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	\$ 46,292	\$ 0	\$ 46,292	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,008	0	12,008	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	142,506	914	143,420	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 200,806	\$ 914	\$ 201,720	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 44,707	\$ 0	\$ 44,707	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,143	0	13,143	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,384	0	18,384	(Sch 4)
010		Housekeeping - Total	6300	\$ 76,234	\$ 0	\$ 76,234	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	84,852	0	84,852	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	398,693	0	398,693	(Sch 5)
040		Property Taxes	7300	20,593	(568)	20,025	(Sch 5)
045		Property Insurance	7400	12,600	0	12,600	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 793,778	\$ 346	\$ 794,124	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,214	\$ 0	\$ 63,214	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,009	0	13,009	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,709	0	17,709	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,932	\$ 0	\$ 93,932	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 167,512	\$ 0	\$ 167,512	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,886	0	43,886	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	185,057	0	185,057	(Sch 4)
065		Dietary - Total	6500	\$ 396,455	\$ 0	\$ 396,455	
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	10,172	0	10,172	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,172	\$ 0	\$ 10,172	
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:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	37,675	0	37,675	(Sch 4)
080		Physical Therapy - Total	8200	\$ 37,675	\$ 0	\$ 37,675	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	31,298	0	31,298	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 31,298	\$ 0	\$ 31,298	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,924	0	1,924	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,924	\$ 0	\$ 1,924	
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	53,680	0	53,680	(Sch 4)
085		Pharmacy - Total	8300	\$ 53,680	\$ 0	\$ 53,680	
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	4,370	0	4,370	(Sch 4)
090		Laboratory - Total	8400	\$ 4,370	\$ 0	\$ 4,370	
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	3,531	0	3,531	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,531	\$ 0	\$ 3,531	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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		\$ 142,650	\$ 0	\$ 142,650	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,349,462	\$ 0	\$ 1,349,462	(Sch 2)
105	.20-.39	Fringe Benefits	6110	365,951	0	365,951	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	118,172	(4,780)	113,392	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,833,585	\$ (4,780)	\$ 1,828,805	
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:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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	2,695	0	2,695	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,695	\$ 0	\$ 2,695	
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		\$ 1,836,280	\$ (4,780)	\$ 1,831,500	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 24,116	\$ 0	\$ 24,116	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,332	0	9,332	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,868	0	2,868	(Sch 4)
155		Social Services - Total	6600	\$ 36,316	\$ 0	\$ 36,316	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELL CONVALESCENT HOSPITAL

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

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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	\$ 42,461	\$ 0	\$ 42,461	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,269	0	16,269	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,694	8,320	29,014	(Sch 4)
160		Activities - Total	6700	\$ 79,424	\$ 8,320	\$ 87,744	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 313,818	\$ 0	\$ 313,818	(Sch 6)
165	.20-.39	Fringe Benefits	6900	43,057	0	43,057	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	253,908	(23,249)	230,659	(Sch 6)
165		Administration - Total	6900	\$ 610,783	\$ (23,249)	\$ 587,534	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,856	\$ 0	\$ 36,856	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,081	0	8,081	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,057	0	4,057	(Sch 4)
166		Medical Records - Total	6900	\$ 48,994	\$ 0	\$ 48,994	
167		CDPH Licensing Fees	6900	\$ 21,253	\$ 0	\$ 21,253	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,802	\$ (3,277)	\$ 38,525	(Sch 6)
169		Quality Assurance Fees	6900	\$ 424,894	\$ 0	\$ 424,894	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 37,224	\$ 0	\$ 37,224	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,960	0	6,960	(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	\$ 44,184	\$ 0	\$ 44,184	
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		\$ 1,307,650	\$ (18,206)	\$ 1,289,444	
200		Total		\$ 4,570,745	\$ (22,640)	\$ 4,548,105	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 50,521	
-----	------	--	------	--	--	-----------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063
Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	914			914				
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(568)					(568)		
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$22,640)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(568)</u>	<u>(1,957)</u>	<u>(13,885)</u>
			(To Sch 8)								

Provider Name:
BELL CONVALESCENT HOSPITAL

Provider NPI:
1376575449

OSHPD Facility Number:
206190063

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	<u>(2,283)</u>	<u>(374)</u>	<u>(929)</u>	<u>(871)</u>	<u>(1,773)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
BELL CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1376575449		15
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		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	\$50,521	\$50,521		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BELL CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376575449		15	
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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$118,172	(\$1,280)	\$116,892 *	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	20,694	1,280	21,974 *	
							To reclassify activities supplies expenses 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				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$116,892	(\$3,500)	\$113,392	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	253,908	3,500	257,408 *	
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
4	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	* \$21,974	\$7,040	\$29,014	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 257,408	(7,040)	250,368 *	
							To reclassify activities expenses 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				
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$142,506	\$914	\$143,420	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 250,368	(914)	249,454 *	
							To reclassify plant operations and maintenance expenses 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				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$249,454	\$1,320	\$250,774 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	41,802	(1,320)	40,482 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BELL CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376575449		15
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										
7	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the reported property tax expenses to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$20,593	(\$568)	\$20,025
8	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reconcile the reported liability insurance expense to agree with the supporting invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$40,482	(\$1,957)	\$38,525
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate personal expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	* \$250,774	(\$13,885)	\$236,889 *
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate expenses 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)	* \$236,889	(\$2,283)	\$234,606 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate personal expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	* \$234,606	(\$374)	\$234,232 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BELL CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1376575449		15
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS											
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate fire insurance expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$234,232	(\$929)	\$233,303 *
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate fire insurance 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)	*	\$233,303	(\$871)	\$232,432 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2139, 2300 and 2304	*	\$232,432	(\$1,773)	\$230,659

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BELL CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1376575449		15
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>										
15	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through February 28, 2013 Report Date: March 14, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	29,504	25	29,529