

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BEL-AIR LODGE CONVALESCENT HOSPITAL  
TURLOCK, CALIFORNIA  
PROVIDER NUMBER: ZZR18019G  
NPI NUMBER: 1699759803**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Fresno  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Susan Calvino**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 14, 2013

Tracy Orrin, Administrator  
Mark One Corporation  
812 West Main Street  
Turlock, CA 95380

PROVIDER: BEL-AIR LODGE CONVALESCENT HOSPITAL  
PROVIDER NO. ZZR18019G  
NPI NO. 1699759803  
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 \$1,935, which resulted from Medi-Cal share of cost 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.

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

Development Branch.

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

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

Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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 95899-7413

**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 95814-5005  
(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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

## Provider Name:

BEL-AIR LODGE CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1699759803

## OSHPD Facility No.:

206501989

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 938,329	\$ 86.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 313,722	\$ 28.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 225,606	\$ 20.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 108,489	\$ 9.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,804	\$ 0.53
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,675	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,983	\$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 136,920	\$ 12.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 126,311	\$ 11.58
11	Cost of Routine Service/Audited Total Costs	\$ 1,909,456.00	\$ 1,883,839	\$ 172.75
12	Total Patient Days (Adj 16)	10,927	10,905	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.75	\$ 172.75	
14	Overpayments (Adj 18-19)	\$ 0	\$ (1,935)	
15	Medi-Cal Days (Adj 17)	9,637	9,119	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

## Provider Name:

BEL-AIR LODGE CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1699759803

## OSHPD Facility No.:

206501989

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1699759803

**OSHPD Facility No.:**  
206501989

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,379	\$ 32,379		
160	Activities	46,228		\$ 46,228	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	859,722	32,379	46,228	938,329 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 938,329</b>	<b>\$ 32,379</b>	<b>\$ 46,228</b>	<b>\$ 938,329</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 32,172	\$ 32,172										
010	Housekeeping	66,404	222	\$ 66,626									
060	Laundry and Linen	0	768	1,601	\$ 2,369								
065	Dietary	115,382	5,235	10,917	0	\$ 131,534							
155	Social Services	N/A	279	582	0	0	\$ 861						
160	Activities	N/A	3,934	8,204	0	0	0	\$ 12,138					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	17,285	317	662	0	0	0	0		18,264		\$ 18,264	
170	Inservice Education - Nursing	87,150	279	582	0	0	0	0	\$ 88,011				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		666	1,389	0	0	0	0	0	2,056	0	67	\$ 2,123
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	274	274
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	0	211	211
083	Speech Pathology		0	0	0	0	0	0	0	0	0	35	35
085	Pharmacy		412	860	0	0	0	0	0	1,273	0	262	1,534
090	Laboratory		0	0	0	0	0	0	0	0	0	23	23
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	0	115	115
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		19,963	41,630	2,369	131,534	861	12,138	88,011	296,507	0	17,215	313,722 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		95	198	0	0	0	0	0	294	0	62	356
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 318,393</b>	<b>\$ 32,172</b>	<b>\$ 66,626</b>	<b>\$ 2,369</b>	<b>\$ 131,534</b>	<b>\$ 861</b>	<b>\$ 12,138</b>	<b>\$ 88,011</b>	<b>\$ 300,129</b>	<b>\$ -</b>	<b>\$ 18,264</b>	<b>\$ 318,393</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,253	\$ 46,253										
010	Housekeeping	15,258	319	\$ 15,577									
060	Laundry and Linen	24,218	1,104	374	\$ 25,696								
065	Dietary	83,057	7,526	2,552	0	\$ 93,136							
155	Social Services	0	401	136	0	0	\$ 538						
160	Activities	2,347	5,656	1,918	0	0	0	\$ 9,921					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	0	456	155	0	0	0	0		611		\$ 611	
170	Inservice Education - Nursing	920	401	136	0	0	0	0	\$ 1,458				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	317	958	325	0	0	0	0	0	1,600	0	2	\$ 1,602
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	25,033	0	0	0	0	0	0	0	25,033	0	9	25,042
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	19,259	0	0	0	0	0	0	0	19,259	0	7	19,266
083	Speech Pathology	3,200	0	0	0	0	0	0	0	3,200	0	1	3,201
085	Pharmacy	20,318	593	201	0	0	0	0	0	21,112	0	9	21,121
090	Laboratory	2,131	0	0	0	0	0	0	0	2,131	0	1	2,132
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,481	0	0	0	0	0	0	0	10,481	0	4	10,485
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	55,848	28,701	9,733	25,696	93,136	538	9,921	1,458	225,030	0	576	225,606 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,828	137	46	0	0	0	0	0	5,011	0	2	5,013
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 313,468</b>	<b>\$ 46,253</b>	<b>\$ 15,577</b>	<b>\$ 25,696</b>	<b>\$ 93,136</b>	<b>\$ 538</b>	<b>\$ 9,921</b>	<b>\$ 1,458</b>	<b>\$ 312,857</b>	<b>\$ -</b>	<b>\$ 611</b>	<b>\$ 313,468</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 112,694	95%							
	Property Tax (line 40)	6,029	5%	\$ 118,723						
005	Plant Operations and Maintenance			7,973	\$ 7,973					
010	Housekeeping			765	55	\$ 820				
060	Laundry and Linen			2,643	190	20	\$ 2,853			
065	Dietary			18,021	1,297	134	0	\$ 19,453		
155	Social Services			961	69	7	0	0	\$ 1,037	
160	Activities			13,543	975	101	0	0	0	\$ 14,619
165	Administration			0	0	0	0	0	0	0
166	Medical Records			1,092	79	8	0	0	0	0
170	Inservice Education - Nursing			961	69	7	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,294	165	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			1,420	102	11	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			68,722	4,947	512	2,853	19,453	1,038	14,619
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			328	24	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 118,723</b>	<b>100%</b>	<b>\$ 118,723</b>	<b>\$ 7,973</b>	<b>\$ 820</b>	<b>\$ 2,853</b>	<b>\$ 19,453</b>	<b>\$ 1,038</b>	<b>\$ 14,619</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 112,694	95%							
	Property Tax (line 40)	6,029	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ -	\$ -				
166	Medical Records				1,179		\$ 1,179			
170	Inservice Education - Nursing			\$ 1,037						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,476	0	4	\$ 2,480	\$ 2,354	\$ 126
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	18	18	17	1
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	14	14	13	1
083	Speech Pathology			0	0	0	2	2	2	0
085	Pharmacy			0	1,533	0	17	1,550	1,471	79
090	Laboratory			0	0	0	2	2	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	7	7	7	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,038	113,182	0	1,111	114,293	108,489	5,804 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	354	0	4	358	340	18
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 118,723	100%	\$ 1,038	\$ 117,544	\$ -	\$ 1,179	\$ 118,723	\$ 112,694	\$ 6,029

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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. 43% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 47% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,992												
055	Interest - Other	597												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	128,415												
	Total Costs Allocable as Administration	134,004	43%											
167	CDPH Licensing Fees	8,142	3%											
168	Professional Liability Insurance	22,261	7%											
169	Quality Assurance Fees	145,260	47%											
174	Caregiver Training	0	0%											
	Total	309,667	100%						\$ 309,667					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,056	\$ 1,600	\$ 2,476	\$ 6,131	1,138	\$ 492	\$ 30	\$ 82	\$ 534	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	25,033	0	25,033	4,645	2,010	122	334	2,179	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	19,259	0	19,259	3,574	1,546	94	257	1,676	0
083	Speech Pathology			0	0	3,200	0	3,200	594	257	16	43	279	0
085	Pharmacy			0	1,273	21,112	1,533	23,917	4,438	1,920	117	319	2,082	0
090	Laboratory			0	0	2,131	0	2,131	395	171	10	28	185	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,481	0	10,481	1,945	842	51	140	912	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			938,329	296,507	225,030	113,182	1,573,048	291,889	126,311	7,675	20,983	136,920	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	294	5,011	354	5,659	1,050	454	28	75	493	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 309,667		\$ 938,329	\$ 300,129	\$ 312,857	\$ 117,544	\$ 1,668,859	\$ 309,667					
	Total Administrative Costs							\$ 309,667		\$ 134,004	\$ 8,142	\$ 22,261	\$ 145,260	\$ -
	Unit Cost Multiplier							0.18555609						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 18,264	\$ 611	\$ 1,179	\$ 20,054							
	<b>TOTAL FACILITY COSTS</b>							\$ 1,998,580						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 14)	Hskpng (SQ FT) 10 (Adj 14)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 15)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	365									
010	Housekeeping	35	35								
060	Laundry and Linen	121	121	121							
065	Dietary	825	825	825							
155	Social Services	44	44	44							
160	Activities	620	620	620							
165	Administration	0	0	0							
166	Medical Records	50	50	50							
170	Inservice Education - Nursing	44	44	44							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	105	105	105						6,131	6,131
077	Specialized Support Surfaces									0	0
080	Physical Therapy									25,033	25,033
081	Respiratory Therapy									0	0
082	Occupational Therapy									19,259	19,259
083	Speech Pathology									3,200	3,200
085	Pharmacy	65	65	65						23,917	23,917
090	Laboratory									2,131	2,131
095	Home Health Services									0	0
100	Other Ancillary Services									10,481	10,481
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	3,146	3,146	3,146	44,268	32,781	915,570	915,570	915,570	1,573,048	1,573,048
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	15	15	15						5,659	5,659
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	5,435	5,070	5,035	44,268	32,781	915,570	915,570	915,570	1,668,859	1,668,859
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,379 0.035364855	\$ 46,228 0.050490951			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 32,172 6.34556213	\$ 66,626 13.23259080	\$ 2,369 0.05351397	\$ 131,534 4.01250652	\$ 861 0.00094088	\$ 12,138 0.01325781	\$ 88,011 0.09612748	\$ - 0.00000000	\$ 18,264 0.01094395
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 46,253 9.12287968	\$ 15,577 3.09380353	\$ 25,696 0.58046938	\$ 93,136 2.84115078	\$ 538 0.00058710	\$ 9,921 0.01083625	\$ 1,458 0.00159194	\$ - 0.00000000	\$ 611 0.00036602
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 118,723 21.84415823	\$ 7,973 1.57260705	\$ 820 0.16277791	\$ 2,853 0.06445118	\$ 19,453 0.59342678	\$ 1,037 0.00113317	\$ 14,619 0.01596745	\$ 1,037 0.00113317	\$ - 0.00000000	\$ 1,179 0.00070646

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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	\$ 23,827	\$ 0	\$ 23,827	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,368	(23)	8,345	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	46,253	0	46,253	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 78,448	\$ (23)	\$ 78,425	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 48,050	\$ 0	\$ 48,050	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,401	(47)	18,354	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,258	0	15,258	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,709	\$ (47)	\$ 81,662	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,101	0	1,101	(Sch 5)
025		Depreciation: Equipment	7140	4,785	0	4,785	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	106,808	0	106,808	(Sch 5)
040		Property Taxes	7300	7,428	(1,399)	6,029	(Sch 5)
045		Property Insurance	7400	690	4,302	4,992	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 597	\$ 597	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 280,969	\$ 3,430	\$ 284,399	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,218	0	24,218	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 24,218	\$ 0	\$ 24,218	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 83,495	\$ 0	\$ 83,495	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,968	(81)	31,887	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	83,057	0	83,057	(Sch 4)
065		Dietary - Total	6500	\$ 198,520	\$ (81)	\$ 198,439	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	317	0	317	(Sch 4)
075		Patient Supplies - Total	8100	\$ 317	\$ 0	\$ 317	
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:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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	25,033	0	25,033	(Sch 4)
080		Physical Therapy - Total	8200	\$ 25,033	\$ 0	\$ 25,033	
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	19,259	0	19,259	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 19,259	\$ 0	\$ 19,259	
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	3,200	0	3,200	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,200	\$ 0	\$ 3,200	
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	20,318	0	20,318	(Sch 4)
085		Pharmacy - Total	8300	\$ 20,318	\$ 0	\$ 20,318	
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	2,131	0	2,131	(Sch 4)
090		Laboratory - Total	8400	\$ 2,131	\$ 0	\$ 2,131	
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	1,411	9,070	10,481	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,411	\$ 9,070	\$ 10,481	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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		\$ 71,669	\$ 9,070	\$ 80,739	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 627,421	\$ 0	\$ 627,421	(Sch 2)
105	.20-.39	Fringe Benefits	6110	232,913	(612)	232,301	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	64,918	(9,070)	55,848	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 925,252	\$ (9,682)	\$ 915,570	
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:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		4,828	4,828 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 4,828	\$ 4,828
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 925,252	\$ (4,854)	\$ 920,398
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,213	\$ 0	\$ 23,213 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,189	(23)	9,166 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 32,402	\$ (23)	\$ 32,379

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL-AIR LODGE CONVALESCENT HOSPITAL

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

Provider NPI:  
1699759803

OSHPD Facility Number:  
206501989

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	\$ 33,497	\$ 0	\$ 33,497	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,764	(33)	12,731	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,347	0	2,347	(Sch 4)
160		Activities - Total	6700	\$ 48,608	\$ (33)	\$ 48,575	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
165	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	145,456	(17,041)	128,415	(Sch 6)
165		Administration - Total	6900	\$ 145,456	\$ (17,041)	\$ 128,415	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 11,884	\$ 0	\$ 11,884	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,413	(12)	5,401	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 17,297	\$ (12)	\$ 17,285	
167		CDPH Licensing Fees	6900	\$ 8,142	\$ 0	\$ 8,142	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,295	\$ (10,034)	\$ 22,261	(Sch 6)
169		Quality Assurance Fees	6900	\$ 145,260	\$ 0	\$ 145,260	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,171	\$ 0	\$ 61,171	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,039	(60)	25,979	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	920	0	920	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,130	\$ (60)	\$ 88,070	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 517,590	\$ (27,203)	\$ 490,387	
200		<b>Total</b>		\$ 2,018,218	\$ (19,638)	\$ 1,998,580	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 114,085	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699759803		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			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	\$114,085	\$114,085		

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699759803	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$145,456	(\$4,828)	\$140,628 *	
	10.5	140	4	8A-1	140	4	Beauty and Barber To reclassify beauty and barber expense to the appropriate cost cent for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	4,828	4,828	
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$32,295	(\$597)	\$31,698 *	
	10.5	055	4	8A-1	055	4	Interest - Other To reclassify finance charges to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	597	597	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$140,628	(\$4,992)	\$135,636 *	
	10.5	045	4	8A-1	045	4	Property Insurance To reclassify property insurance to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	690	4,992	5,682 *	
5	10.5	045	4	8A-1	045	4	Property Insurance	* \$5,682	(\$690)	\$4,992	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify property tax expense to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	7,428	690	8,118 *	
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$64,918	(\$9,070)	\$55,848	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify oxygen expenses for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(b)	1,411	9,070	10,481	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699759803		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenue against related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$135,636	(\$195)	\$135,441 *
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$135,441	(\$611)	\$134,830 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	31,698	(9,437)	22,261
9	10.5	040	4	8A-1	040	4	Property Taxes To reconcile reported property tax expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$8,118	(\$2,089)	\$6,029
10	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$8,368	(\$23)	\$8,345
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		18,401	(47)	18,354
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		31,968	(81)	31,887
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		232,913	(612)	232,301
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		9,189	(23)	9,166
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		12,764	(33)	12,731
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		5,413	(12)	5,401
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To eliminate prior and subsequent period worker's compensation expense and to agree with the provider's records. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		26,039	(60)	25,979

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699759803		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$134,830		
11							To eliminate unallowable state income tax credit fee. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A, 2122.2B and 2300			(\$4,316)	
12							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104 and 2139			(107)	
13							To eliminate bonus expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(1,992)</u> (\$6,415) \$128,415	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699759803		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
14	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	365	365	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	35	35	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	121	121	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	825	825	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	105	105	
	10.7	102	1,2,3	7	102	N/A	Skilled Nursing Care	0	3,146	3,146	
	10.7	139	1,2,3	7	139	N/A	Beauty and Barber	0	15	15	
	10.7	140	1,2,3	7	140	N/A	Social Services	0	44	44	
	10.7	145	1,2,3	7	145	N/A	Activities	0	620	620	
	10.7	155	1,2,3	7	155	N/A	Medical Records	0	50	50	
	10.7	160	1,2,3	7	160	N/A	Inservice Education - Nursing	0	44	44	
	10.7	175	1	7	175	N/A	Total Statistic - Capital	0	5,435	5,435	
	10.7	175	2	7	175	N/A	Total Statistic - Plant Operations and Maintenance	0	5,070	5,070	
	10.7	175	3	7	175	N/A	Total Statistic - Housekeeping	0	5,035	5,035	
							To adjust square footage statistics to agree with prior year's audited. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2306	0	44,268	44,268	
15	10.7	101	4	7	101	N/A	Skilled Nursing Care (Laundry Pounds)	0	32,781	32,781	
	10.7	101	5	7	101	N/A	Skilled Nursing Care (Meals Served)	0	44,268	44,268	
	10.7	175	4	7	175	N/A	Total Statistic - Laundry	0	32,781	32,781	
	10.7	175	5	7	175	N/A	Total Statistic - Dietary				
							To adjust laundry pounds and meals served statistics to agree with the provider's records. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699759803		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
16	11.1	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census days. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205 and 2304	10,927	(22)	10,905	
17	4.1	5.00	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility Days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 11, 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	9,637	(518)	9,119	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BEL-AIR LODGE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699759803		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	Not Reported			1	14		Overpayments		\$0			
18							To recover deductions to share of cost due to lack of supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511			\$1,201		
19							To recover Medi-Cal overpayments for services that were charged to patients' share of cost that are separately billable and payable by the Medi-Cal program. CCR, Title 22, Sections 51511, 51123 and 51310			<u>734</u> \$1,935	\$1,935	