REPORT
ON THE
RATE SETTING AUDIT

BELLFLOWER CONVALESCENT HOSPITAL
BELLFLOWER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265594824

FISCAL PERIOD ENDED
APRIL 30, 2011

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: August 8, 2013

Erline Rosales, Administrator
Bellflower Convalescent Hospital
9710 E. Artesia Blvd.
Bellflower, CA 90706

BELLFLOWER CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1265594824
FISCAL PERIOD ENDED APRIL 30, 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 Rate Development Division.

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

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

(***Original signed by Margaret Varho***)

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility No.:
206190067

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	$ 855,502	$ 51.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 231,596	$ 13.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 279,992	$ 16.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 14,258	$ 0.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 16,813	$ 1.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 14,894	$ 0.89
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 218,437	$ 13.03
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 143,541	$ 8.56
11	Cost of Routine Service/Audited Total Costs	$ 2,053,764	$ 1,775,032	$ 105.90
12	Total Patient Days (Adj)	16,762	16,762	
13	Cost Per Patient Day (Cost Divided by Days)	$ 122.52	$ 105.90	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj)	16,712	16,712	
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:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility No.:
206190067

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:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility No.:
206190067

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ -	$ -			
160	Activities	32,541		$ 32,541		
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	822,961	0	32,541	855,502	*
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	$ 855,502	$ -	$ 32,541	$ 855,502	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: BELLFLOWER CONVALESCENT HOSPITAL
Provider NPI: 1265594824
OSHPD Facility Number: 206190067
Fiscal Period: MAY 1, 2010 THROUGH APRIL 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 71,859	$ 71,859											
010	Housekeeping	55,725	1,471	$ 57,196										
060	Laundry and Linen	0	1,777	1,444	$ 3,222									
065	Dietary	110,460	2,354	1,913	0	$ 114,727								
155	Social Services	N/A	412	335	0	0	$ 747							
160	Activities	N/A	3,555	2,889	0	0	0	$ 6,444						
165	Administration	N/A	2,772	2,253	0	0	0	0		$ 5,025	$ 5,025			
166	Medical Records	0	883	717	0	0	0	0		1,600		$ 1,600		
170	Inservice Education - Nursing	0	1,766	1,435	0	0	0	0	$ 3,201					
	ANCILLARY SERVICES													
075	Patient Supplies		883	717	0	0	0	0	0	1,600	9	3	$ 1,612	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,354	1,913	0	0	0	0	0	4,267	24	8	4,299	
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	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		294	239	0	0	0	0	0	533	3	1	537	
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	
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	0	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		53,337	43,341	3,222	114,727	747	6,444	3,201	225,018	4,989	1,589	231,596	*
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	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 238,044	$ 71,859	$ 57,196	$ 3,222	$ 114,727	$ 747	$ 6,444	$ 3,201	$ 231,419	$ 5,025	$ 1,600	$ 238,044	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: BELLFLOWER CONVALESCENT HOSPITAL
Provider NPI: 1265594824
OSHPD Facility Number: 206190067
Fiscal Period: MAY 1, 2010 THROUGH APRIL 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 50,054	$ 50,054											
010	Housekeeping	2,275	1,025	$ 3,300										
060	Laundry and Linen	63,292	1,238	83	$ 64,613									
065	Dietary	101,404	1,640	110	0	$ 103,154								
155	Social Services	0	287	19	0	0	$ 306							
160	Activities	68	2,476	167	0	0	0	$ 2,711						
165	Administration	N/A	1,931	130	0	0	0	0		$ 2,061	$ 2,061			
166	Medical Records	1,666	615	41	0	0	0	0		2,322		$ 2,322		
170	Inservice Education - Nursing	0	1,230	83	0	0	0	0	$ 1,313					
	ANCILLARY SERVICES													
075	Patient Supplies	0	615	41	0	0	0	0	0	656	4	4	$ 664	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	1,640	110	0	0	0	0	0	1,750	10	11	1,771	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	0	205	14	0	0	0	0	0	219	1	1	221	
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
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	63,889	37,152	2,501	64,613	103,154	306	2,711	1,313	275,639	2,046	2,306	279,992	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 282,648	$ 50,054	$ 3,300	$ 64,613	$ 103,154	$ 306	$ 2,711	$ 1,313	$ 278,265	$ 2,061	$ 2,322	$ 282,648	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ -	0%							
	Property Tax (line 40)	15,017	100%	$ 15,017						
005	Plant Operations and Maintenance			301	$ 301					
010	Housekeeping			301	6	$ 307				
060	Laundry and Linen			364	7	8	$ 379			
065	Dietary			482	10	10	0	$ 502		
155	Social Services			84	2	2	0	0	$ 88	
160	Activities			728	15	16	0	0	0	$ 758
165	Administration			568	12	12	0	0	0	0
166	Medical Records			181	4	4	0	0	0	0
170	Inservice Education - Nursing			362	7	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			181	4	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			482	10	10	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			60	1	1	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			10,923	224	233	379	502	88	758
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	$ 15,017	100%	$ 15,017	$ 301	$ 307	$ 379	$ 502	$ 88	$ 758

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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 0% Of Total	Property Tax 100% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ -	0%								
	Property Tax (line 40)	15,017	100%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 591	$ 591					
166	Medical Records				188		$ 188				
170	Inservice Education - Nursing			$ 377							
	ANCILLARY SERVICES										
075	Patient Supplies			0	188	1	0	$ 190	$ -	$ 190	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	502	3	1	506	0	506	
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	63	0	0	63	0	63	
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			377	13,484	587	187	14,258	0	14,258	*
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	$ 15,017	100%	$ 377	$ 14,237	$ 591	$ 188	$ 15,017	$ -	$ 15,017	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BELLFLOWER CONVALESCENT HOSPITAL
Provider NPI: 1265594824
OSHPD Facility Number: 206190067
Fiscal Period: MAY 1, 2010 THROUGH APRIL 30, 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. 36% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 55% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 3,844												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	140,722												
	Total Costs Allocable as Administration	144,566	36%											
167	CDPH Licensing Fees	16,933	4%											
168	Professional Liability Insurance	15,000	4%											
169	Quality Assurance Fees	219,997	55%											
174	Caregiver Training	0	0%											
	Total	396,496	100%						$ 396,496					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 1,600	$ 656	$ 188	$ 2,445	703	$ 256	$ 30	$ 27	$ 390	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,267	1,750	502	6,520	1,874	683	80	71	1,040	0
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	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	533	219	63	815	234	85	10	9	130	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
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	0	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			855,502	225,018	275,639	13,484	1,369,643	393,685	143,541	16,813	14,894	218,437	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	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 396,496		$ 855,502	$ 231,419	$ 278,265	$ 14,237	$ 1,379,423	$ 396,496					
	Total Administrative Costs							$ 396,496		$ 144,566	$ 16,933	$ 15,000	$ 219,997	$ -
	Unit Cost Multiplier							0.28743617						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 6,625	$ 4,383	$ 780	$ 11,788						
	TOTAL FACILITY COSTS							$ 1,787,707						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: BELLFLOWER CONVALESCENT HOSPITAL
Provider NPI: 1265594824
OSHPD Facility Number: 206190067
Fiscal Period: MAY 1, 2010 THROUGH APRIL 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 7,10)	(Adjs 7,10)	(Adjs 7,10)	(Adj 8)	(Adj 9)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	250									
010	Housekeeping	250	250								
060	Laundry and Linen	302	302	302							
065	Dietary	400	400	400							
155	Social Services	70	70	70							
160	Activities	604	604	604							
165	Administration	471	471	471							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing	300	300	300							
	ANCILLARY SERVICES										
075	Patient Supplies	150	150	150						2,445	2,445
077	Specialized Support Surfaces									0	0
080	Physical Therapy	400	400	400						6,520	6,520
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	50	50	50						815	815
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,062	9,062	9,062	108,953	63,292	886,850	886,850	886,850	1,369,643	1,369,643
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,459	12,209	11,959	108,953	63,292	886,850	886,850	886,850	1,379,423	1,379,423
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ -	$ 32,541			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0	0.036692789			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 71,859	$ 57,196	$ 3,222	$ 114,727	$ 747	$ 6,444	$ 3,201	$ 5,025	$ 1,600
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.88574003	4.78271051	0.02957121	1.81266796	0.00084207	0.00726588	0.00360888	0.00364271	0.00116010
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 50,054	$ 3,300	$ 64,613	$ 103,154	$ 306	$ 2,711	$ 1,313	$ 2,061	$ 2,322
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.09976247	0.27593784	0.59303977	1.62981546	0.00034538	0.00305680	0.00148019	0.00149407	0.00168357
	TOTAL CAPITAL COSTS - SCH. 5	$ 15,017	$ 301	$ 307	$ 379	$ 502	$ 88	$ 758	$ 377	$ 591	$ 188
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.20531343	0.02468084	0.02571273	0.00348062	0.00793596	0.00009911	0.00085522	0.00042478	0.00042876	0.00013655

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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	$ 60,128	$ 0	$ 60,128	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,731	0	11,731	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	50,054	0	50,054	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 121,913	$ 0	$ 121,913	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 46,628	$ 0	$ 46,628	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,097	0	9,097	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	2,275	0	2,275	(Sch 4)
010		Housekeeping - Total	6300	$ 58,000	$ 0	$ 58,000	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	254,305	(254,305)	0	(Sch 5)
040		Property Taxes	7300	15,017	0	15,017	(Sch 5)
045		Property Insurance	7400	3,844	0	3,844	(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**		$ 453,079	$ (254,305)	$ 198,774	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 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	63,292	0	63,292	(Sch 4)
060		Laundry and Linen - Total	6400	$ 63,292	$ 0	$ 63,292	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 92,428	$ 0	$ 92,428	(Sch 3)
065	.20-.39	Fringe Benefits	6500	18,032	0	18,032	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	101,404	0	101,404	(Sch 4)
065		Dietary - Total	6500	$ 211,864	$ 0	$ 211,864	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	
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:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
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		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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		$ 0	$ 0	$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 688,612	$ 0	$ 688,612	(Sch 2)
105	.20-.39	Fringe Benefits	6110	134,349	0	134,349	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	81,807	(17,918)	63,889	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 904,768	$ (17,918)	$ 886,850	
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:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
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**		$ 904,768	$ (17,918)	$ 886,850	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$	$ 0	$ 0	(Sch 2)
155	.20-.39	Fringe Benefits	6600		0	0	(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	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELLFLOWER CONVALESCENT HOSPITAL

Fiscal Period:
MAY 1, 2010 THROUGH APRIL 30, 2011

Provider NPI:
1265594824

OSHPD Facility Number:
206190067

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	$ 27,229	$ 0	$ 27,229	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,312	0	5,312	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	68	0	68	(Sch 4)
160		Activities - Total	6700	$ 32,609	$ 0	$ 32,609	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 69,751	$ 0	$ 69,751	(Sch 6)
165	.20-.39	Fringe Benefits	6900	13,609	0	13,609	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	52,862	4,500	57,362	(Sch 6)
165		Administration - Total	6900	$ 136,222	$ 4,500	$ 140,722	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900		0	0	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		1,666	1,666	(Sch 4)
166		Medical Records - Total	6900	$ 0	$ 1,666	$ 1,666	
167		CDPH Licensing Fees	6900	$ 11,000	$ 5,933	$ 16,933	(Sch 6)
168		Professional Liability Insurance	6900	$ 15,000	$ 0	$ 15,000	(Sch 6)
169		Quality Assurance Fees	6900	$ 225,930	$ (5,933)	$ 219,997	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$	$ 0	$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	$ 0	$ 0	$ 0	
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		$ 420,761	$ 6,166	$ 426,927	
200		**Total**		**$ 2,053,764**	**$ (266,057)**	**$ 1,787,707**	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			$ 10,952

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

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0								
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	(254,305)				(254,305)				
040	4	Property Taxes	0								
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								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(17,918)	(4,500)	(1,666)			(11,752)			
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	4,500	4,500							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	1,666		1,666						
167	4	CDPH Licensing Fees	5,933			5,933					
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	(5,933)			(5,933)					
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								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($266,057)	0	0	0	(254,305)	(11,752)	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
BELLFLOWER CONVALESENT HOSPITAL	MAY 1, 2010 THROUGH APRIL 30, 2011	1265594824	10

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
							MEMORANDUM ADJUSTMENT			
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	$10,952	$10,952

Provider Name	Fiscal Period	Provider NPI	Adjustments
BELLFLOWER CONVALESENT HOSPITAL	MAY 1, 2010 THROUGH APRIL 30, 2011	1265594824	10

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
							RECLASSIFICATIONS OF REPORTED COSTS			
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	$81,807	($4,500)	$77,307 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	52,862	4,500	57,362 *
							To reclassify medical director expense to the proper audit repo sub-cost center in order to calculate reimbursement in accordanc with the Medi-Cal Long Term Care Reimbursement Act, AB1629. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Article 3.8, Section 14126 CCR, Tittle 22, Section 52000(b)			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	$77,307	($1,666)	$75,641 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	1,666	1,666
							To reclassify medical records consultant expense to the proper audit report sub-cost center in order to calculate reimbursement in accordance with the Medi-Cal Long Term Care Reimbursement Act, AB1629. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Article 3.8, Section 14126			
4	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	$11,000	$5,933	$16,933
	10.5	169	4	8A-1	169	4	Quality Assurance Fees	225,930	(5,933)	219,997
							To reclassify DPH License fees for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BELLFLOWER CONVALESENT HOSPITAL	MAY 1, 2010 THROUGH APRIL 30, 2011	1265594824	10

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			
5	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate lease expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	$254,305	($254,305)	$0
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To eliminate prior year nursing supplies expenses. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	$75,641	($11,752)	$63,889

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
BELLFLOWER CONVALESENT HOSPITAL	MAY 1, 2010 THROUGH APRIL 30, 2011	1265594824	10

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 STATISTICS				
7	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square feet)		0	12,459	12,459 *
	10.7	175	1,2,3	7	175	N/A	Total - Square Feet		0	12,459	12,459 *
8	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)		0	108,953	108,953
	10.7	175	4	7	175	N/A	Total - Pounds of Laundry		0	108,953	108,953
9	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)		0	63,292	63,292
	10.7	175	5	7	175	N/A	Total - Meals Served		0	63,292	63,292
							To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1). 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
10	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)		0	250	250
	10.7	010	1,2	7	010	N/A	Housekeeping		0	250	250
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	302	302
	10.7	065	1,2,3	7	065	N/A	Dietary		0	400	400
	10.7	075	1,2,3	7	075	N/A	Patient Supplies		0	150	150
	10.7	080	1,2,3	7	080	N/A	Physical Therapy		0	400	400
	10.7	085	1,2,3	7	085	N/A	Pharmacy		0	50	50
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	12,459	(3,397)	9,062
	10.7	155	1,2,3	7	155	N/A	Social Services		0	70	70
	10.7	160	1,2,3	7	160	N/A	Activities		0	604	604
	10.7	165	1,2,3	7	165	N/A	Administration		0	471	471
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	150	150
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	300	300
	10.7	175	2	7	175	N/A	Total - Square Feet	*	12,459	(250)	12,209
	10.7	175	3	7	175	N/A	Total - Square Feet	*	12,459	(500)	11,959
							To adjust square footage statistics to agree with the provider's square footage schedule. 42 CFR 413.50 and 413.24 / CMS Pub. 15-1, Section 2304				

*Balance carried forward from prior/to subsequent adjustments