

**REPORT
ON THE
RATE SETTING AUDIT**

**BELLAKEN SKILLED NURSING CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841295003**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Pamela Yeung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Cindy Lam, Controller
Bellaken Skilled Nursing Center
2780 26th Avenue
Oakland, CA 94601

BELLAKEN SKILLED NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1841295003
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility No.:
206010851

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,171,033	\$ 98.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 530,144	\$ 24.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 384,551	\$ 17.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 32,783	\$ 1.49
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,107	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,682	\$ 0.44
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 42,616	\$ 1.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 187,463	\$ 8.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 481,145	\$ 21.91
11	Cost of Routine Service/Audited Total Costs	\$ 4,025,969	\$ 3,851,524	\$ 175.36
12	Total Patient Days (Adj)	21,963	21,963	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.31	\$ 175.36	
14	Overpayments (Adj)	\$	\$	
15	Medi-Cal Days (Adj 2)	16,752	16,755	
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:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility No.:
206010851

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:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility No.:
206010851

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 104,417	\$ 104,417		
160	Activities	64,363		\$ 64,363	
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	2,014,200	104,417	52,416	2,171,033 *
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	491,840	0	11,947	503,787
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,674,820	\$ 104,417	\$ 64,363	\$ 2,674,820

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BELLAKEN SKILLED NURSING CENTER

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 81,044	\$ 81,044										
010	Housekeeping	197,596	705	\$ 198,301									
060	Laundry and Linen	70,413	1,501	3,706	\$ 75,620								
065	Dietary	378,004	7,465	18,425	0	\$ 403,893							
155	Social Services	N/A	184	455	0	0	\$ 639						
160	Activities	N/A	2,295	5,665	0	0	0	\$ 7,959					
165	Administration	N/A	1,243	3,069	0	0	0	0		\$ 4,312	\$ 4,312		
166	Medical Records	131,523	1,130	2,790	0	0	0	0		135,443		\$ 135,443	
170	Inservice Education - Nursing	39,053	1,484	3,663	0	0	0	0	\$ 44,200				
ANCILLARY SERVICES													
075	Patient Supplies		2,580	6,368	0	0	0	0	0	8,948	32	1,015	\$ 9,995
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	75	77
080	Physical Therapy		2,880	7,108	0	0	0	0	0	9,988	269	8,456	18,713
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,042	5,040	0	0	0	0	0	7,082	253	7,933	15,268
083	Speech Pathology		523	1,292	0	0	0	0	0	1,815	100	3,131	5,046
085	Pharmacy		0	0	0	0	0	0	0	0	56	1,769	1,825
090	Laboratory		0	0	0	0	0	0	0	0	15	456	470
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	10	299	308
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		32,114	79,267	55,591	224,148	639	6,482	44,200	442,442	2,706	84,996	530,144 *
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		24,271	59,908	20,029	179,745	0	1,477	0	285,431	865	27,181	313,477
140	Beauty and Barber		627	1,547	0	0	0	0	0	2,173	4	133	2,310
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 897,633	\$ 81,044	\$ 198,301	\$ 75,620	\$ 403,893	\$ 639	\$ 7,959	\$ 44,200	\$ 757,878	\$ 4,312	\$ 135,443	\$ 897,633

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BELLAKEN SKILLED NURSING CENTER

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 156,277	\$ 156,277										
010	Housekeeping	25,501	1,360	\$ 26,861									
060	Laundry and Linen	2,041	2,895	502	\$ 5,438								
065	Dietary	165,411	14,394	2,496	0	\$ 182,301							
155	Social Services	160	355	62	0	0	\$ 577						
160	Activities	1,531	4,425	767	0	0	0	\$ 6,724					
165	Administration	N/A	2,397	416	0	0	0	0		\$ 2,813	\$ 2,813		
166	Medical Records	35,794	2,179	378	0	0	0	0		38,351		\$ 38,351	
170	Inservice Education - Nursing	180	2,862	496	0	0	0	0	\$ 3,538				
ANCILLARY SERVICES													
075	Patient Supplies	18,484	4,975	863	0	0	0	0	0	24,321	21	287	\$ 24,630
077	Specialized Support Surfaces	2,663	0	0	0	0	0	0	0	2,663	2	21	2,686
080	Physical Therapy	280,447	5,553	963	0	0	0	0	0	286,963	176	2,394	289,533
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	267,600	3,937	683	0	0	0	0	0	272,220	165	2,246	274,631
083	Speech Pathology	107,519	1,009	175	0	0	0	0	0	108,703	65	886	109,655
085	Pharmacy	62,747	0	0	0	0	0	0	0	62,747	37	501	63,285
090	Laboratory	16,168	0	0	0	0	0	0	0	16,168	9	129	16,307
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,596	0	0	0	0	0	0	0	10,596	6	85	10,687
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	171,297	61,925	10,737	3,998	101,171	577	5,476	3,538	358,718	1,765	24,067	384,551 *
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	6,286	46,802	8,115	1,440	81,129	0	1,248	0	145,020	565	7,696	153,281
140	Beauty and Barber	459	1,208	209	0	0	0	0	0	1,877	3	38	1,917
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,331,161	\$ 156,277	\$ 26,861	\$ 5,438	\$ 182,301	\$ 577	\$ 6,724	\$ 3,538	\$ 1,289,997	\$ 2,813	\$ 38,351	\$ 1,331,161

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
 1841295003

OSHPD Facility Number:
 206010851

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 62,136	73%							
	Property Tax (line 40)	22,948	27%	\$ 85,084						
005	Plant Operations and Maintenance			6,811	\$ 6,811					
010	Housekeeping			681	59	\$ 740				
060	Laundry and Linen			1,450	126	14	\$ 1,590			
065	Dietary			7,209	627	69	0	\$ 7,905		
155	Social Services			178	15	2	0	0	\$ 195	
160	Activities			2,216	193	21	0	0	0	\$ 2,430
165	Administration			1,201	104	11	0	0	0	0
166	Medical Records			1,092	95	10	0	0	0	0
170	Inservice Education - Nursing			1,433	125	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,492	217	24	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,781	242	27	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,972	172	19	0	0	0	0
083	Speech Pathology			505	44	5	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			31,016	2,699	296	1,169	4,387	195	1,979
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			23,441	2,040	224	421	3,518	0	451
140	Beauty and Barber			605	53	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 85,084	100%	\$ 85,084	\$ 6,811	\$ 740	\$ 1,590	\$ 7,905	\$ 195	\$ 2,430

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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 73% Of Total	Property Tax 27% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 62,136	73%							
	Property Tax (line 40)	22,948	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,317	\$ 1,317				
166	Medical Records				1,197		\$ 1,197			
170	Inservice Education - Nursing			\$ 1,572						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,732	10	9	\$ 2,751	\$ 2,009	\$ 742
077	Specialized Support Surfaces			0	0	1	1	1	1	0
080	Physical Therapy			0	3,050	82	75	3,207	2,342	865
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,162	77	70	2,310	1,687	623
083	Speech Pathology			0	554	30	28	612	447	165
085	Pharmacy			0	0	17	16	33	24	9
090	Laboratory			0	0	4	4	8	6	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	3	6	4	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,572	43,313	826	751	44,890	32,783	12,107*
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	30,095	264	240	30,599	22,346	8,253
140	Beauty and Barber			0	664	1	1	666	486	180
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 85,084	100%	\$ 1,572	\$ 82,570	\$ 1,317	\$ 1,197	\$ 85,084	\$ 62,136	\$ 22,948

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BELLAKEN SKILLED NURSING CENTER

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 12,113												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	754,600												
	Total Costs Allocable as Administration	766,713	67%											
167	CDPH Licensing Fees	15,428	1%											
168	Professional Liability Insurance	67,910	6%											
169	Quality Assurance Fees	298,726	26%											
174	Caregiver Training	0	0%											
	Total	1,148,777	100%						\$ 1,148,777					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 8,948	\$ 24,321	\$ 2,732	\$ 36,002	8,607	\$ 5,744	\$ 116	\$ 509	\$ 2,238	\$ -
077	Specialized Support Surfaces			0	0	2,663	0	2,663	637	425	9	38	166	0
080	Physical Therapy			0	9,988	286,963	3,050	300,000	71,720	47,867	963	4,240	18,650	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	7,082	272,220	2,162	281,464	67,289	44,910	904	3,978	17,498	0
083	Speech Pathology			0	1,815	108,703	554	111,073	26,554	17,722	357	1,570	6,905	0
085	Pharmacy			0	0	62,747	0	62,747	15,001	10,012	201	887	3,901	0
090	Laboratory			0	0	16,168	0	16,168	3,865	2,580	52	228	1,005	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,596	0	10,596	2,533	1,691	34	150	659	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,171,033	442,442	358,718	43,313	3,015,506	720,906	481,145	9,682	42,616	187,463	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			503,787	285,431	145,020	30,095	964,333	230,540	153,866	3,096	13,628	59,949	0
140	Beauty and Barber			0	2,173	1,877	664	4,713	1,127	752	15	67	293	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,148,777		\$ 2,674,820	\$ 757,878	\$ 1,289,997	\$ 82,570	\$ 4,805,265	\$ 1,148,777					
	Total Administrative Costs							\$ 1,148,777		\$ 766,713	\$ 15,428	\$ 67,910	\$ 298,726	\$ -
	Unit Cost Multiplier							0.23906633						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 139,755	\$ 41,164	\$ 2,514	\$ 183,433							
	TOTAL FACILITY COSTS							\$ 6,137,475						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BELLAKEN SKILLED NURSING CENTER

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,870									
010	Housekeeping	287	287								
060	Laundry and Linen	611	611	611							
065	Dietary	3,038	3,038	3,038							
155	Social Services	75	75	75							
160	Activities	934	934	934							
165	Administration	506	506	506							
166	Medical Records	460	460	460							
170	Inservice Education - Nursing	604	604	604							
	ANCILLARY SERVICES										
075	Patient Supplies	1,050	1,050	1,050						36,002	36,002
077	Specialized Support Surfaces									2,663	2,663
080	Physical Therapy	1,172	1,172	1,172						300,000	300,000
081	Respiratory Therapy									0	0
082	Occupational Therapy	831	831	831						281,464	281,464
083	Speech Pathology	213	213	213						111,073	111,073
085	Pharmacy									62,747	62,747
090	Laboratory									16,168	16,168
095	Home Health Services									0	0
100	Other Ancillary Services									10,596	10,596
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,070	13,070	13,070	248,200	64,953	2,185,497	2,185,497	2,185,497	3,015,506	3,015,506
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	9,878	9,878	9,878	89,425	52,086		498,126		964,333	964,333
140	Beauty and Barber	255	255	255						4,713	4,713
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	35,854	32,984	32,697	337,625	117,039	2,185,497	2,683,623	2,185,497	4,805,265	4,805,265
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 104,417 0.047777233	\$ 64,363 0.023983622			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,044 2.45707010	\$ 198,301 6.06481265	\$ 75,620 0.22397592	\$ 403,893 3.45093071	\$ 639 0.00029245	\$ 7,959 0.00296593	\$ 44,200 0.02022433	\$ 4,312 0.00089736	\$ 135,443 0.02818639
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 156,277 4.73796386	\$ 26,861 0.82150643	\$ 5,438 0.01610614	\$ 182,301 1.55760619	\$ 577 0.00026400	\$ 6,724 0.00250540	\$ 3,538 0.00161882	\$ 2,813 0.00058542	\$ 38,351 0.00798111
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 85,084 2.37306856	\$ 6,811 0.20648517	\$ 740 0.02264220	\$ 1,590 0.00470919	\$ 7,905 0.06754562	\$ 195 0.00008930	\$ 2,430 0.00090566	\$ 1,572 0.00071916	\$ 1,317 0.00027401	\$ 1,197 0.00024910

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
 1841295003

OSHPD Facility Number:
 206010851

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	\$ 68,361	\$ 0	\$ 68,361	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,683	0	12,683	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	156,277	0	156,277	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 237,321	\$ 0	\$ 237,321	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 159,341	\$ 0	\$ 159,341	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,255	0	38,255	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,501	0	25,501	(Sch 4)
010		Housekeeping - Total	6300	\$ 223,097	\$ 0	\$ 223,097	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 14,645	\$ 0	\$ 14,645	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,040	0	18,040	(Sch 5)
025		Depreciation: Equipment	7140	17,903	0	17,903	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	11,548	0	11,548	(Sch 5)
040		Property Taxes	7300	22,948	0	22,948	(Sch 5)
045		Property Insurance	7400	12,113	0	12,113	(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		\$ 557,615	\$ 0	\$ 557,615	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,435	\$ 0	\$ 59,435	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,978	0	10,978	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,041	0	2,041	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,454	\$ 0	\$ 72,454	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 302,635	\$ 0	\$ 302,635	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,369	0	75,369	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,411	0	165,411	(Sch 4)
065		Dietary - Total	6500	\$ 543,415	\$ 0	\$ 543,415	
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	18,484	0	18,484	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,484	\$ 0	\$ 18,484	
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	2,663	0	2,663	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,663	\$ 0	\$ 2,663	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
 1841295003

OSHPD Facility Number:
 206010851

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	280,447	0	280,447	(Sch 4)
080		Physical Therapy - Total	8200	\$ 280,447	\$ 0	\$ 280,447	
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	267,600	0	267,600	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 267,600	\$ 0	\$ 267,600	
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	107,519	0	107,519	(Sch 4)
083		Speech Pathology - Total	8280	\$ 107,519	\$ 0	\$ 107,519	
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	62,747	0	62,747	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,747	\$ 0	\$ 62,747	
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	16,168	0	16,168	(Sch 4)
090		Laboratory - Total	8400	\$ 16,168	\$ 0	\$ 16,168	
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	10,596	0	10,596	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 10,596	\$ 0	\$ 10,596	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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		\$ 766,224	\$ 0	\$ 766,224	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,590,387	\$ 0	\$ 1,590,387	(Sch 2)
105	.20-.39	Fringe Benefits	6110	341,273	0	341,273	(Sch 2)
105	.49	Agency Staff	6110	82,540	0	82,540	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	171,297	0	171,297	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,185,497	\$ 0	\$ 2,185,497	
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:
BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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	\$ 398,934	\$ 0	\$ 398,934	(Sch 2)
139	.20-.39	Fringe Benefits	9100	92,906	0	92,906	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	6,286	0	6,286	(Sch 4)
139		Residential Care - Total	9100	\$ 498,126	\$ 0	\$ 498,126	
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	459	0	459	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 459	\$ 0	\$ 459	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,684,082	\$ 0	\$ 2,684,082	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 83,876	\$ 0	\$ 83,876	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,541	0	20,541	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	160	0	160	(Sch 4)
155		Social Services - Total	6600	\$ 104,577	\$ 0	\$ 104,577	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 BELLAKEN SKILLED NURSING CENTER

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

Provider NPI:
 1841295003

OSHPD Facility Number:
 206010851

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	\$ 51,482	\$ 0	\$ 51,482	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,881	0	12,881	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,531	0	1,531	(Sch 4)
160		Activities - Total	6700	\$ 65,894	\$ 0	\$ 65,894	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 163,716	\$ 0	\$ 163,716	(Sch 6)
165	.20-.39	Fringe Benefits	6900	61,487	0	61,487	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	529,397	0	529,397	(Sch 6)
165		Administration - Total	6900	\$ 754,600	\$ 0	\$ 754,600	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 108,381	\$ 0	\$ 108,381	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,142	0	23,142	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	35,794	0	35,794	(Sch 4)
166		Medical Records - Total	6900	\$ 167,317	\$ 0	\$ 167,317	
167		CDPH Licensing Fees	6900	\$ 15,428	\$ 0	\$ 15,428	(Sch 6)
168		Professional Liability Insurance	6900	\$ 67,910	\$ 0	\$ 67,910	(Sch 6)
169		Quality Assurance Fees	6900	\$ 298,726	\$ 0	\$ 298,726	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 34,156	\$ 0	\$ 34,156	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,897	0	4,897	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	180	0	180	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 39,233	\$ 0	\$ 39,233	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,513,685	\$ 0	\$ 1,513,685	
200		Total		\$ 6,137,475	\$ 0	\$ 6,137,475	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 120,592	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BELLAKEN SKILLED NURSING CENTER

Provider NPI:
1841295003

OSHPD Facility Number:
206010851

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BELLAKEN SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841295003	2	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$120,592	\$120,592

Provider Name							Fiscal Period	Provider NPI		Adjustments
BELLAKEN SKILLED NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841295003		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 February 25, 2013 Report Date: March 13, 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	16,752	3	16,755