

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BEL TOOREN CONVALESCENT HOSPITAL  
BELLFLOWER, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1427003649**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Lan Nguyen  
Auditor: Anita Kar**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: May 16, 2013

John S. Binderup, CPA  
Director of Reimbursement - Southwest Division  
Life Care Centers of America  
10846 Old Mill Road, Suite 2  
Omaha, NE 68154

BEL TOOREN CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI): 1427003649  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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.

John S. Binderup, CPA  
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

*(Original signed by Margaret A. Varho)*

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

Certified

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

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility No.:  
206190097

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	\$ 2,564,735	\$ 78.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 681,675	\$ 20.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 709,274	\$ 21.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 328,623	\$ 10.01
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,055	\$ 1.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,457	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,912	\$ 2.71
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 382,555	\$ 11.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 604,403	\$ 18.40
11	Cost of Routine Service/Audited Total Costs	\$ 5,428,729	\$ 5,420,688	\$ 165.04
12	Total Patient Days (Adj )	32,844	32,844	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.29	\$ 165.04	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	27,068	26,769	
16	Medi-Cal Managed Care Days (Adj 5)		53	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 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 TOOREN CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1427003649

**OSHPD Facility No.:**  
206190097

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. 42 + Ln. 43)	\$ 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	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility No.:  
206190097

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	\$ 65,889	\$ 65,889		
160	Activities	79,887		\$ 79,887	
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	216,490	0	0	216,490
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	118,808	0	0	118,808
083	Speech Pathology	31,309	0	0	31,309
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	2,418,959	65,889	79,887	2,564,735 *
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>\$ 2,931,342</b>	<b>\$ 65,889</b>	<b>\$ 79,887</b>	<b>\$ 2,931,342</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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	\$ 47,750	\$ 47,750										
010	Housekeeping	202,127	85	\$ 202,212									
060	Laundry and Linen	27,004	675	2,866	\$ 30,545								
065	Dietary	278,844	4,819	20,444	0	\$ 304,107							
155	Social Services	N/A	664	2,817	0	0	\$ 3,481						
160	Activities	N/A	2,006	8,512	0	0	0	\$ 10,519					
165	Administration	N/A	3,190	13,533	0	0	0	0		\$ 16,723	\$ 16,723		
166	Medical Records	80,667	576	2,444	0	0	0	0		83,687		\$ 83,687	
170	Inservice Education - Nursing	73,173	522	2,215	0	0	0	0	\$ 75,911				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		162	686	0	0	0	0	0	848	33	166	\$ 1,047
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		795	3,371	0	0	0	0	0	4,166	866	4,333	9,365
081	Respiratory Therapy		85	361	0	0	0	0	0	446	30	150	626
082	Occupational Therapy		715	3,034	0	0	0	0	0	3,749	482	2,413	6,644
083	Speech Pathology		247	1,047	0	0	0	0	0	1,294	179	893	2,366
085	Pharmacy		213	903	0	0	0	0	0	1,116	612	3,064	4,792
090	Laboratory		0	0	0	0	0	0	0	0	63	315	378
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	100	500	599
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		32,632	138,436	30,545	304,107	3,481	10,519	75,911	595,631	14,330	71,714	681,675 *
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		363	1,541	0	0	0	0	0	1,904	28	141	2,073
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 709,565</b>	<b>\$ 47,750</b>	<b>\$ 202,212</b>	<b>\$ 30,545</b>	<b>\$ 304,107</b>	<b>\$ 3,481</b>	<b>\$ 10,519</b>	<b>\$ 75,911</b>	<b>\$ 609,155</b>	<b>\$ 16,723</b>	<b>\$ 83,687</b>	<b>\$ 709,565</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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	\$ 155,238	\$ 155,238										
010	Housekeeping	22,152	277	\$ 22,429									
060	Laundry and Linen	106,056	2,196	318	\$ 108,570								
065	Dietary	268,829	15,667	2,268	0	\$ 286,763							
155	Social Services	81	2,159	312	0	0	\$ 2,553						
160	Activities	6,202	6,523	944	0	0	0	\$ 13,669					
165	Administration	N/A	10,371	1,501	0	0	0	0		\$ 11,872	\$ 11,872		
166	Medical Records	8,168	1,873	271	0	0	0	0		10,312		\$ 10,312	
170	Inservice Education - Nursing	0	1,698	246	0	0	0	0	\$ 1,943				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	6,903	526	76	0	0	0	0	0	7,505	24	20	\$ 7,549
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	23,091	2,583	374	0	0	0	0	0	26,048	615	534	27,197
081	Respiratory Therapy	7,290	277	40	0	0	0	0	0	7,607	21	18	7,647
082	Occupational Therapy	9,895	2,325	337	0	0	0	0	0	12,557	342	297	13,196
083	Speech Pathology	16,653	803	116	0	0	0	0	0	17,572	127	110	17,809
085	Pharmacy	175,406	692	100	0	0	0	0	0	176,198	435	378	177,010
090	Laboratory	18,412	0	0	0	0	0	0	0	18,412	45	39	18,496
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,204	0	0	0	0	0	0	0	29,204	71	62	29,336
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	155,323	106,088	15,355	108,570	286,763	2,553	13,669	1,943	690,264	10,173	8,837	709,274 *
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	1,977	1,181	171	0	0	0	0	0	3,329	20	17	3,366
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,010,880</b>	<b>\$ 155,238</b>	<b>\$ 22,429</b>	<b>\$ 108,570</b>	<b>\$ 286,763</b>	<b>\$ 2,553</b>	<b>\$ 13,669</b>	<b>\$ 1,943</b>	<b>\$ 988,696</b>	<b>\$ 11,872</b>	<b>\$ 10,312</b>	<b>\$ 1,010,880</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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)	\$ 351,629	89%							
	Property Tax (line 40)	41,789	11%	\$ 393,418						
005	Plant Operations and Maintenance			5,442	\$ 5,442					
010	Housekeeping			692	10	\$ 701				
060	Laundry and Linen			5,488	77	10	\$ 5,575			
065	Dietary			39,155	549	71	0	\$ 39,775		
155	Social Services			5,396	76	10	0	0	\$ 5,481	
160	Activities			16,303	229	30	0	0	0	\$ 16,561
165	Administration			25,919	364	47	0	0	0	0
166	Medical Records			4,681	66	8	0	0	0	0
170	Inservice Education - Nursing			4,243	60	8	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,314	18	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,457	91	12	0	0	0	0
081	Respiratory Therapy			692	10	1	0	0	0	0
082	Occupational Therapy			5,811	82	11	0	0	0	0
083	Speech Pathology			2,006	28	4	0	0	0	0
085	Pharmacy			1,729	24	3	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			265,138	3,719	480	5,575	39,775	5,481	16,561
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			2,952	41	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 393,418</b>	<b>100%</b>	<b>\$ 393,418</b>	<b>\$ 5,442</b>	<b>\$ 701</b>	<b>\$ 5,575</b>	<b>\$ 39,775</b>	<b>\$ 5,481</b>	<b>\$ 16,561</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 351,629	89%							
	Property Tax (line 40)	41,789	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,329	\$ 26,329				
166	Medical Records				4,755		\$ 4,755			
170	Inservice Education - Nursing			\$ 4,310						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,335	52	9	\$ 1,397	\$ 1,248	\$ 148
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,559	1,363	246	8,168	7,301	868
081	Respiratory Therapy			0	703	47	9	758	678	81
082	Occupational Therapy			0	5,903	759	137	6,799	6,077	722
083	Speech Pathology			0	2,038	281	51	2,370	2,118	252
085	Pharmacy			0	1,757	964	174	2,895	2,587	307
090	Laboratory			0	0	99	18	117	105	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	157	28	186	166	20
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			4,310	341,040	22,562	4,075	367,678	328,623	39,055
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	2,998	44	8	3,051	2,727	324
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 393,418	100%	\$ 4,310	\$ 362,333	\$ 26,329	\$ 4,755	\$ 393,418	\$ 351,629	\$ 41,789

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 32,746												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	672,570												
	Total Costs Allocable as Administration	705,316	55%											
167	DPH Licensing Fees	25,039	2%											
168	Professional Liability Insurance	103,757	8%											
169	Quality Assurance Fees	446,428	35%											
174	Caregiver Training	0	0%											
	Total	1,280,540	100%						\$ 1,280,540					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 848	\$ 7,505	\$ 1,335	\$ 9,688	2,536	\$ 1,397	\$ 50	\$ 206	\$ 884	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			216,490	4,166	26,048	6,559	253,263	66,301	36,518	1,296	5,372	23,114	0
081	Respiratory Therapy			0	446	7,607	703	8,756	2,292	1,263	45	186	799	0
082	Occupational Therapy			118,808	3,749	12,557	5,903	141,017	36,916	20,333	722	2,991	12,870	0
083	Speech Pathology			31,309	1,294	17,572	2,038	52,213	13,669	7,529	267	1,108	4,765	0
085	Pharmacy			0	1,116	176,198	1,757	179,071	46,878	25,820	917	3,798	16,343	0
090	Laboratory			0	0	18,412	0	18,412	4,820	2,655	94	391	1,680	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,204	0	29,204	7,645	4,211	149	619	2,665	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			2,564,735	595,631	690,264	341,040	4,191,670	1,097,326	604,403	21,457	88,912	382,555	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	1,904	3,329	2,998	8,232	2,155	1,187	42	175	751	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,280,540		\$ 2,931,342	\$ 609,155	\$ 988,696	\$ 362,333	\$ 4,891,526	\$ 1,280,540					
	Total Administrative Costs							\$ 1,280,540		\$ 705,316	\$ 25,039	\$ 103,757	\$ 446,428	\$ -
	Unit Cost Multiplier							0.26178741						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,410	\$ 22,184	\$ 31,085	\$ 153,679							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,325,745						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	236									
010	Housekeeping	30	30								
060	Laundry and Linen	238	238	238							
065	Dietary	1,698	1,698	1,698							
155	Social Services	234	234	234							
160	Activities	707	707	707							
165	Administration	1,124	1,124	1,124							
166	Medical Records	203	203	203							
170	Inservice Education - Nursing	184	184	184							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	57	57	57						9,688	9,688
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	280	280	280						253,263	253,263
081	Respiratory Therapy	30	30	30						8,756	8,756
082	Occupational Therapy	252	252	252						141,017	141,017
083	Speech Pathology	87	87	87						52,213	52,213
085	Pharmacy	75	75	75						179,071	179,071
090	Laboratory	0	0	0						18,412	18,412
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						29,204	29,204
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,498	11,498	11,498	396,106	96,372	2,574,282	2,574,282	2,574,282	4,191,670	4,191,670
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
140	Beauty and Barber	128	128	128						8,232	8,232
145	Other Nonreimbursable		0	0						0	0
	<b>TOTAL STATISTICS</b>	17,061	16,825	16,795	396,106	96,372	2,574,282	2,574,282	2,574,282	4,891,526	4,891,526
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,889 0.025595098	\$ 79,887 0.031032731			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,750 2.83803863	\$ 202,212 12.04002031	\$ 30,545 0.07711314	\$ 304,107 3.15555290	\$ 3,481 0.00135240	\$ 10,519 0.00408611	\$ 75,911 0.02948805	\$ 16,723 0.00341876	\$ 83,687 0.01710862
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 155,238 9.22662704	\$ 22,429 1.33544500	\$ 108,570 0.27409273	\$ 286,763 2.97558833	\$ 2,553 0.00099155	\$ 13,669 0.00530998	\$ 1,943 0.00075494	\$ 11,872 0.00242701	\$ 10,312 0.00210816
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 393,418 23.05949241	\$ 5,442 0.32344964	\$ 701 0.04176769	\$ 5,575 0.01407472	\$ 39,775 0.41272524	\$ 5,481 0.00212929	\$ 16,561 0.00643336	\$ 4,310 0.00167431	\$ 26,329 0.00538265	\$ 4,755 0.00097213

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

BEL TOOREN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1427003649

OSHPD Facility Number:

206190097

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	\$ 37,597	\$ 0	\$ 37,597	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,153	0	10,153	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	155,238	0	155,238	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 202,988	\$ 0	\$ 202,988	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 158,471	\$ 0	\$ 158,471	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,656	0	43,656	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,152	0	22,152	(Sch 4)
010		Housekeeping - Total	6300	\$ 224,279	\$ 0	\$ 224,279	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 89,410	\$ 0	\$ 89,410	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	88,543	0	88,543	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,491	0	2,491	(Sch 5)
035		Leases and Rentals	7200	6,531	0	6,531	(Sch 5)
040		Property Taxes	7300	41,789	0	41,789	(Sch 5)
045		Property Insurance	7400	32,746	0	32,746	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	164,654	0	164,654	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 853,431	\$ 0	\$ 853,431	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 20,526	\$ 0	\$ 20,526	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,478	0	6,478	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	106,056	0	106,056	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,060	\$ 0	\$ 133,060	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 217,642	\$ 0	\$ 217,642	(Sch 3)
065	.20-.39	Fringe Benefits	6500	61,202	0	61,202	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	268,829	0	268,829	(Sch 4)
065		Dietary - Total	6500	\$ 547,673	\$ 0	\$ 547,673	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,903	0	6,903	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,903	\$ 0	\$ 6,903	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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	\$ 170,992	\$ 0	\$ 170,992	(Sch 2)
080	.20-.39	Fringe Benefits	8200	45,498	0	45,498	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	23,091	0	23,091	(Sch 4)
080		Physical Therapy - Total	8200	\$ 239,581	\$ 0	\$ 239,581	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	7,290	0	7,290	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 7,290	\$ 0	\$ 7,290	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 96,689	\$ 0	\$ 96,689	(Sch 2)
082	.20-.39	Fringe Benefits	8250	22,119	0	22,119	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	9,895	0	9,895	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 128,703	\$ 0	\$ 128,703	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 24,573	\$ 0	\$ 24,573	(Sch 2)
083	.20-.39	Fringe Benefits	8280	6,736	0	6,736	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	16,653	0	16,653	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,962	\$ 0	\$ 47,962	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	175,406	0	175,406	(Sch 4)
085		Pharmacy - Total	8300	\$ 175,406	\$ 0	\$ 175,406	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	18,412	0	18,412	(Sch 4)
090		Laboratory - Total	8400	\$ 18,412	\$ 0	\$ 18,412	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	29,204	0	29,204	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 29,204	\$ 0	\$ 29,204	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

BEL TOOREN CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1427003649

OSHPD Facility Number:

206190097

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 653,461	\$ 0	\$ 653,461	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,901,397	\$ 0	\$ 1,901,397	(Sch 2)
105	.20-.39	Fringe Benefits	6110	517,562	0	517,562	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	155,323	0	155,323	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,574,282	\$ 0	\$ 2,574,282	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

**SUMMARY OF AUDITED PROGRAM EXPENSES**

**Provider Name:**  
BEL TOOREN CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1427003649

**OSHPD Facility Number:**  
206190097

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,977	0	1,977 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,977	\$ 0	\$ 1,977
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,576,259	\$ 0	\$ 2,576,259
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,732	\$ 0	\$ 48,732 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,157	0	17,157 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	81	0	81 (Sch 4)
155		Social Services - Total	6600	\$ 65,970	\$ 0	\$ 65,970

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BEL TOOREN CONVALESCENT HOSPITAL

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

Provider NPI:  
1427003649

OSHPD Facility Number:  
206190097

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	\$ 61,734	\$ 0	\$ 61,734	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,153	0	18,153	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,202	0	6,202	(Sch 4)
160		Activities - Total	6700	\$ 86,089	\$ 0	\$ 86,089	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 270,101	\$ 0	\$ 270,101	(Sch 6)
165	.20-.39	Fringe Benefits	6900	61,670	0	61,670	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	333,915	6,884	340,799	(Sch 6)
165		Administration - Total	6900	\$ 665,686	\$ 6,884	\$ 672,570	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,451	\$ 0	\$ 61,451	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,216	0	19,216	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,168	0	8,168	(Sch 4)
166		Medical Records - Total	6900	\$ 88,835	\$ 0	\$ 88,835	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 100,903	\$ 2,854	\$ 103,757	(Sch 6)
169		Quality Assurance Fees	6900	\$ 446,428	\$ 0	\$ 446,428	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,918	\$ 0	\$ 56,918	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,255	0	16,255	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,173	\$ 0	\$ 73,173	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,552,123	\$ 9,738	\$ 1,561,861	
200		<b>Total</b>		\$ 6,316,007	\$ 9,738	\$ 6,325,745	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 201,732	
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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 TOOREN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427003649		5
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 informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$201,732	\$201,732

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEL TOOREN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427003649		5
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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$333,915	\$6,884	\$340,799	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	100,903	(6,884)	94,019 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BEL TOOREN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1427003649		5
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>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$94,019	\$9,738	\$103,757

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BEL TOOREN CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427003649		5
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>												
4	4.1	5	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 October 31, 2012 Report Date: December 03, 2012 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	27,068	(299)	26,769		
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Manged Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	53	53		