REPORT
ON THE
RATE SETTING AUDIT

LAKE BALBOA CARE CENTER
VAN NUYS, CALIFORNIA
PROVIDER NUMBER: ZZT06180I
NATIONAL PROVIDER IDENTIFIER: 1053396366

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Alma Ramos

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 10, 2011

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

PROVIDER: LAKE BALBOA CARE CENTER
PROVIDER NO. ZZT06180I
NATIONAL PROVIDER IDENTIFIER: 1053396366
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 Rate Development Branch.

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

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(916) 322-5603

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

If you have questions regarding this report you may call the Audits Section—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 COST PER PATIENT DAY

Provider Name:
LAKE BALBOA CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT06180I

NPI:
1053396366

OSHPD Facility No.:
206190051

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	$ 2,146,384	$ 124.31
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 520,319	$ 30.14
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 541,192	$ 31.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 84,629	$ 4.90
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 25,436	$ 1.47
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 8,296	$ 0.48
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 24,479	$ 1.42
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 99,908	$ 5.79
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 666,541	$ 38.60
11	Cost of Routine Service/Audited Total Costs	$ 4,200,129	$ 4,117,184	$ 238.46
12	Total Patient Days (Adj)	17,266	17,266	
13	Cost Per Patient Day (Cost Divided by Days)	$ 243.26	$ 238.46	
14	Overpayments (Adj)	$	$ 0	
15			0	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
LAKE BALBOA CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT06180I

NPI:
1053396366

OSHPD Facility No.:
206190051

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility No.: 206190051

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 75,221	$ 75,221			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	68,430		$ 68,430		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	44,954	0	0	44,954	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	891,034	0	0	891,034	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	635,242	0	0	635,242	***
083	Speech Pathology	136,624	0	0	136,624	***
085	Pharmacy	308,779	0	0	308,779	***
090	Laboratory	78,701	0	0	78,701	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	162,776	0	0	162,776	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,002,733	75,221	68,430	2,146,384	*
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 - Pediatrics	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	1,155	0	0	1,155	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,405,649	$ 75,221	$ 68,430	$ 4,405,649	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 109,114	$ 109,114											
010	Housekeeping	82,454	392	$ 82,846										
060	Laundry and Linen	60,268	4,684	3,569	$ 68,521									
065	Dietary	188,224	10,387	7,915	0	$ 206,525								
155	Social Services	N/A	2,350	1,791	0	0	$ 4,141							
160	Activities	N/A	5,264	4,011	0	0	0	$ 9,275						
165	Administration	N/A	4,841	3,689	0	0	0	0		$ 8,529	$ 8,529			
166	Medical Records	109,627	1,050	800	0	0	0	0		111,476		$ 111,476		
170	Inservice Education - Nursing	36,228	1,567	1,194	0	0	0	0	$ 38,988					
	ANCILLARY SERVICES													
075	Patient Supplies		392	298	0	0	0	0	0	690	72	941	$ 1,704	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		2,428	1,850	0	0	0	0	0	4,279	1,391	18,180	23,849	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		2,428	1,850	0	0	0	0	0	4,279	996	13,024	18,299	***
083	Speech Pathology		2,413	1,838	0	0	0	0	0	4,251	227	2,971	7,449	***
085	Pharmacy		486	370	0	0	0	0	0	856	480	6,268	7,603	***
090	Laboratory		0	0	0	0	0	0	0	0	121	1,586	1,708	***
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	251	3,281	3,532	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		69,667	53,086	68,521	206,525	4,141	9,275	38,988	450,203	4,984	65,132	520,319	*
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 - Pediatrics		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		768	585	0	0	0	0	0	1,353	7	92	1,452	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 585,915	$ 109,114	$ 82,846	$ 68,521	$ 206,525	$ 4,141	$ 9,275	$ 38,988	$ 465,909	$ 8,529	$ 111,476	$ 585,915	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 145,090	$ 145,090											
010	Housekeeping	25,571	521	$ 26,092										
060	Laundry and Linen	12,728	6,229	1,124	$ 20,081									
065	Dietary	144,140	13,811	2,493	0	$ 160,444								
155	Social Services	138	3,125	564	0	0	$ 3,827							
160	Activities	8,782	6,999	1,263	0	0	0	$ 17,045						
165	Administration	N/A	6,437	1,162	0	0	0	0		$ 7,599	$ 7,599			
166	Medical Records	12,763	1,396	252	0	0	0	0		14,411		$ 14,411		
170	Inservice Education - Nursing	0	2,083	376	0	0	0	0	$ 2,459					
	ANCILLARY SERVICES													
075	Patient Supplies	0	521	94	0	0	0	0	0	615	64	122	$ 801	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	3,229	583	0	0	0	0	0	3,812	1,239	2,350	7,401	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	3,229	583	0	0	0	0	0	3,812	888	1,684	6,383	***
083	Speech Pathology	0	3,208	579	0	0	0	0	0	3,787	203	384	4,374	***
085	Pharmacy	0	646	117	0	0	0	0	0	762	427	810	2,000	***
090	Laboratory	0	0	0	0	0	0	0	0	0	108	205	313	***
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	224	424	648	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	215,122	92,637	16,719	20,081	160,444	3,827	17,045	2,459	528,333	4,440	8,420	541,192	*
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 - Pediatrics		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		1,021	184	0	0	0	0	0	1,205	6	12	1,223	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 564,334	$ 145,090	$ 26,092	$ 20,081	$ 160,444	$ 3,827	$ 17,045	$ 2,459	$ 542,325	$ 7,599	$ 14,411	$ 564,334	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

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)	$ 94,506	77%							
	Property Tax (line 40)	28,405	23%	$ 122,911						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			441	0	$ 441				
060	Laundry and Linen			5,276	0	19	$ 5,295			
065	Dietary			11,700	0	42	0	$ 11,742		
155	Social Services			2,647	0	10	0	0	$ 2,657	
160	Activities			5,929	0	21	0	0	0	$ 5,951
165	Administration			5,453	0	20	0	0	0	0
166	Medical Records			1,182	0	4	0	0	0	0
170	Inservice Education - Nursing			1,765	0	6	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			441	0	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,735	0	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,735	0	10	0	0	0	0
083	Speech Pathology			2,718	0	10	0	0	0	0
085	Pharmacy			547	0	2	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			78,476	0	283	5,295	11,742	2,657	5,951
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 - Pediatrics			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			865	0	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 122,911	100%	$ 122,911	$ -	$ 441	$ 5,295	$ 11,742	$ 2,657	$ 5,951

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 77% Of Total	Property Tax 23% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 94,506	77%								
	Property Tax (line 40)	28,405	23%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 5,473	$ 5,473					
166	Medical Records				1,187		$ 1,187				
170	Inservice Education - Nursing			$ 1,771							
	ANCILLARY SERVICES										
075	Patient Supplies			0	443	46	10	$ 499	$ 384	$ 115	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	2,745	892	194	3,831	2,946	885	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	2,745	639	139	3,523	2,709	814	***
083	Speech Pathology			0	2,727	146	32	2,905	2,234	671	***
085	Pharmacy			0	549	308	67	923	710	213	***
090	Laboratory			0	0	78	17	95	73	22	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	161	35	196	151	45	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,771	106,175	3,197	693	110,065	84,629	25,436	*
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 - Pediatrics			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	868	5	1	873	672	202	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 122,911	100%	$ 1,771	$ 116,252	$ 5,473	$ 1,187	$ 122,911	$ 94,506	$ 28,405	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 83% of Total	DPH License Fees 1% of Total	Liability Insurance 3% of Total	Quality Assur. Fees 13% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 6,260													
055	Interest-Other	581													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,133,968													
	Total Costs Allocable as Administration	1,140,809	83%												
167	DPH Licensing Fees	14,199	1%												
168	Liability Insurance	41,897	3%												
169	Quality Assurance Fees	170,996	13%												
174	Caregiver Training	0	0%												
	Total	1,367,901	100%						$ 1,367,901						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 44,954	$ 690	$ 615	$ 443	$ 46,702	11,552	$ 9,634	$ 120	$ 354	$ 1,444	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			891,034	4,279	3,812	2,745	901,869	223,081	186,046	2,316	6,833	27,886	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			635,242	4,279	3,812	2,745	646,077	159,810	133,279	1,659	4,895	19,977	0	***
083	Speech Pathology			136,624	4,251	3,787	2,727	147,389	36,457	30,405	378	1,117	4,557	0	***
085	Pharmacy			308,779	856	762	549	310,946	76,914	64,145	798	2,356	9,615	0	***
090	Laboratory			78,701	0	0	0	78,701	19,467	16,235	202	596	2,433	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			162,776	0	0	0	162,776	40,263	33,579	418	1,233	5,033	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,146,384	450,203	528,333	106,175	3,231,094	799,224	666,541	8,296	24,479	99,908	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 - Pediatrics			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			1,155	1,353	1,205	868	4,580	1,133	945	12	35	142	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,367,901		$ 4,405,649	$ 465,909	$ 542,325	$ 116,252	$ 5,530,135	$ 1,367,901						
	Total Administrative Costs							$ 1,367,901		$ 1,140,809	$ 14,199	$ 41,897	$ 170,996	$ -	
	Unit Cost Multiplier							0.24735401							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 120,006	$ 22,009	$ 5,473	$ 147,488							
	TOTAL FACILITY COSTS							$ 7,045,523							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1, 10)	(Adjs 1, 10)	(Adjs 1, 10)	(Adj 2)	(Adj 3)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	25	25								
060	Laundry and Linen	299	299	299							
065	Dietary	663	663	663							
155	Social Services	150	150	150							
160	Activities	336	336	336							
165	Administration	309	309	309							
166	Medical Records	67	67	67							
170	Inservice Education - Nursing	100	100	100							
	ANCILLARY SERVICES										
075	Patient Supplies	25	25	25						46,702	46,702
077	Specialized Support Surfaces									0	0
080	Physical Therapy	155	155	155						901,869	901,869
081	Respiratory Therapy									0	0
082	Occupational Therapy	155	155	155						646,077	646,077
083	Speech Pathology	154	154	154						147,389	147,389
085	Pharmacy	31	31	31						310,946	310,946
090	Laboratory									78,701	78,701
095	Home Health Services									0	0
100	Other Ancillary Services									162,776	162,776
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,447	4,447	4,447	65,523	51,384	2,217,855	2,217,855	2,217,855	3,231,094	3,231,094
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 - Pediatrics						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	49	49	49						4,580	4,580
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,965	6,965	6,940	65,523	51,384	2,217,855	2,217,855	2,217,855	5,530,135	5,530,135
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 75,221	$ 68,430			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033916104	0.030854136			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 109,114	$ 82,846	$ 68,521	$ 206,525	$ 4,141	$ 9,275	$ 38,988	$ 8,529	$ 111,476
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		15.66604451	11.93741371	1.04576155	4.01924904	0.00186690	0.00418186	0.01757930	0.00154236	0.02015800
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 145,090	$ 26,092	$ 20,081	$ 160,444	$ 3,827	$ 17,045	$ 2,459	$ 7,599	$ 14,411
	UNIT COST MULTIPLIER (INDIRECT OTHER)		20.83129935	3.75962284	0.30646774	3.12244631	0.00172538	0.00768515	0.00110877	0.00137403	0.00260583
	TOTAL CAPITAL COSTS - SCH. 5	$ 122,911	$ -	$ 441	$ 5,295	$ 11,742	$ 2,657	$ 5,951	$ 1,771	$ 5,473	$ 1,187
	UNIT COST MULTIPLIER (CAPITAL COSTS)	17.64694903	0.00000000	0.06356970	0.08081811	0.22851615	0.00119781	0.00268310	0.00079854	0.00098959	0.00021457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 96,646	$ 0	$ 96,646	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,066	(598)	12,468	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,090	0	145,090	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 254,802	$ (598)	$ 254,204	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 66,773	$ 0	$ 66,773	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,961	(280)	15,681	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,571	0	25,571	(Sch 4)
010		Housekeeping - Total	6300	$ 108,305	$ (280)	$ 108,025	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,125	0	52,125	(Sch 5)
025		Depreciation: Equipment	7140	38,448	0	38,448	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	28,249	156	28,405	(Sch 5)
045		Property Insurance	7400	6,260	0	6,260	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	3,933	0	3,933	(Sch 5)
055		Interest-Other	7600	581	0	581	(Sch 6)
057		Subtotal 005 - 055		$ 492,703	$ (722)	$ 491,981	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 48,051	$ 0	$ 48,051	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,875	(6,658)	12,217	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,728	0	12,728	(Sch 4)
060		Laundry and Linen - Total	6400	$ 79,654	$ (6,658)	$ 72,996	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 161,480	$ 0	$ 161,480	(Sch 3)
065	.20-.39	Fringe Benefits	6500	27,507	(763)	26,744	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	144,140	0	144,140	(Sch 4)
065		Dietary - Total	6500	$ 333,127	$ (763)	$ 332,364	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	44,954	0	44,954	
075		Patient Supplies - Total	8100	$ 44,954	$ 0	$ 44,954	(Sch 2)
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: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	891,034	0	891,034	
080		Physical Therapy - Total	8200	$ 891,034	$ 0	$ 891,034	(Sch 2)
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	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	635,242	0	635,242	
082		Occupational Therapy - Total	8250	$ 635,242	$ 0	$ 635,242	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	136,624	0	136,624	
083		Speech Pathology - Total	8280	$ 136,624	$ 0	$ 136,624	(Sch 2)
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	308,779	0	308,779	
085		Pharmacy - Total	8300	$ 308,779	$ 0	$ 308,779	(Sch 2)
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	78,701	0	78,701	
090		Laboratory - Total	8400	$ 78,701	$ 0	$ 78,701	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	162,776	0	162,776	
100		Other Ancillary Services - Total	8900	$ 162,776	$ 0	$ 162,776	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 2,258,110	$ 0	$ 2,258,110	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,709,335	$ 0	$ 1,709,335	(Sch 2)
105	.20-.39	Fringe Benefits	6110	307,627	(14,229)	293,398	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	279,372	(64,250)	215,122	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,296,334	$ (78,479)	$ 2,217,855	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,155	0	1,155	
140		Beauty and Barber - Total	8900	$ 1,155	$ 0	$ 1,155	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 2,297,489	$ (78,479)	$ 2,219,010	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 68,499	$ 0	$ 68,499	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,926	(204)	6,722	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	138	0	138	(Sch 4)
155		Social Services - Total	6600	$ 75,563	$ (204)	$ 75,359	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 59,024	$ 0	$ 59,024	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,565	(159)	9,406	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,782	0	8,782	(Sch 4)
160		Activities - Total	6700	$ 77,371	$ (159)	$ 77,212	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 655,697	$ 0	$ 655,697	(Sch 6)
165	.20-.39	Fringe Benefits	6900	111,062	28,000	139,062	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	311,217	27,992	339,209	(Sch 6)
165		Administration - Total	6900	$ 1,077,976	$ 55,992	$ 1,133,968	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 93,129	$ 0	$ 93,129	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	16,734	(236)	16,498	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	12,763	0	12,763	(Sch 4)
166		Medical Records - Total	6900	$ 122,626	$ (236)	$ 122,390	
167		DPH Licensing Fees	6900	$ 14,199	$ 0	$ 14,199	(Sch 6)
168		Liability Insurance	6900	$ 46,410	$ (4,513)	$ 41,897	(Sch 6)
169		Quality Assurance Fees	6900	$ 170,996	$ 0	$ 170,996	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 31,245	$ 0	$ 31,245	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,042	(59)	4,983	(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	$ 36,287	$ (59)	$ 36,228	
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	
		Subtotal 155 - 174		$ 1,621,428	$ 50,821	$ 1,672,249	
200		**Total**		**$ 7,082,511**	**$ (35,801)**	**$ 7,046,710**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 96,646	$	$ 96,646
005	2	Fringe Benefits		13,066		13,066
005	3	Agency Staff				0
005	4	Other - Nonlabor		145,090		145,090
005	5	Plant Operations and Maintenance - Total		$ 254,802	$ 0	$ 254,802
010		Housekeeping				
010	1	Salaries and Wages		$ 66,773	$	$ 66,773
010	2	Fringe Benefits		15,961		15,961
010	3	Agency Staff				0
010	4	Other - Nonlabor		25,571		25,571
010	5	Housekeeping - Total		$ 108,305	$ 0	$ 108,305
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		52,125		52,125
025	4	Depreciation: Equipment		38,448		38,448
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals				0
040	4	Property Taxes		28,249		28,249
045	4	Property Insurance		6,260		6,260
050	4	Interest-Property, Plant, and Equipment		3,933		3,933
055	4	Interest-Other		581		581
		Subtotal 005 - 055		492,703	0	492,703
060		Laundry and Linen				
060	1	Salaries and Wages		$ 48,051	$	$ 48,051
060	2	Fringe Benefits		18,875		18,875
060	3	Agency Staff				0
060	4	Other - Nonlabor		12,728		12,728
060	5	Laundry and Linen - Total		$ 79,654	$ 0	$ 79,654
065		Dietary				
065	1	Salaries and Wages		$ 161,480	$	$ 161,480
065	2	Fringe Benefits		27,507		27,507
065	3	Agency Staff				0
065	4	Other - Nonlabor		144,140		144,140
065	5	Dietary - Total		$ 333,127	$ 0	$ 333,127
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		44,954		44,954
075	5	Patient Supplies - Total		$ 44,954	$ 0	$ 44,954
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		891,034		891,034
080	5	Physical Therapy - Total		$ 891,034	$ 0	$ 891,034
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		635,242		635,242
082	5	Occupational Therapy - Total		$ 635,242	$ 0	$ 635,242
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		136,624		136,624
083	5	Speech Pathology - Total		$ 136,624	$ 0	$ 136,624
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		308,779		308,779
085	5	Pharmacy - Total		$ 308,779	$ 0	$ 308,779
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		78,701		78,701
090	5	Laboratory - Total		$ 78,701	$ 0	$ 78,701
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		162,776		162,776
100	5	Other Ancillary Services - Total		$ 162,776	$ 0	$ 162,776

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 2,258,110	$ 0	$ 2,258,110
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,709,335	$	$ 1,709,335
105	2	Fringe Benefits		307,627		307,627
105	3	Agency Staff				0
105	4	Other - Nonlabor		279,372		279,372
105	5	Skilled Nursing Care - Total		$ 2,296,334	$ 0	$ 2,296,334
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		1,155		1,155
140	5	Beauty and Barber - Total		$ 1,155	$ 0	$ 1,155
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 2,297,489	$ 0	$ 2,297,489
155		Social Services				
155	1	Salaries and Wages		$ 68,499	$	$ 68,499
155	2	Fringe Benefits		6,926		6,926
155	3	Agency Staff				0
155	4	Other - Nonlabor		138		138
155	5	Social Services - Total		$ 75,563	$ 0	$ 75,563
160		Activities				
160	1	Salaries and Wages		$ 59,024	$	$ 59,024
160	2	Fringe Benefits		9,565		9,565
160	3	Agency Staff				0
160	4	Other - Nonlabor		8,782		8,782
160	5	Activities - Total		$ 77,371	$ 0	$ 77,371

STATE OF CALIFORNIA SCHEDULE 8A-1

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: LAKE BALBOA CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT06180I

NPI: 1053396366

OSHPD Facility Number: 206190051

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 655,697	$	$ 655,697
165	2	Fringe Benefits		111,062		111,062
165	3	Agency Staff				0
165	4	Other - Nonlabor		311,217		311,217
165	5	Administration - Total		$ 1,077,976	$ 0	$ 1,077,976
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 93,129	$	$ 93,129
166	2	Medical Records - Fringe Benefits		16,734		16,734
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		12,763		12,763
166	5	Medical Records - Total		$ 122,626	$ 0	$ 122,626
167	4	DPH Licensing Fees ***		$ 14,199	$	$ 14,199
168	4	Liability Insurance ***		$ 46,410	$	$ 46,410
169	4	Quality Assurance Fees ***		$ 170,996	$	$ 170,996
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 31,245	$	$ 31,245
170	2	Fringe Benefits		5,042		5,042
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 36,287	$ 0	$ 36,287
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,621,428	$ 0	$ 1,621,428
200		**Total**		**$ 7,082,511**	**$ $ -**	**$ 7,082,511**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(598)					(598)		
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	(280)					(280)		
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	156				156			
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	(6,658)					(6,658)		
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	(763)					(763)		
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(14,229)					(14,229)		
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(64,250)	(64,250)						
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	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	(204)					(204)		
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	(159)					(159)		
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	28,000					28,000		
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	27,992	64,250	4,513	(25,000)			(15,771)	
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(236)					(236)		
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(4,513)		(4,513)					
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(59)					(59)		
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LAKE BALBOA CARE CENTER	ZZT06180I	1053396366	206190051	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4		0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($35,801)	0	0	(25,000)	156	4,814	(15,771)	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
LAKE BALBOA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06180I	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 ADJUSTMENTS			
1	10.7	075	1,2,3	N/A	N/A	N/A	Patient Supplies (Square Feet)	0	25	25
	10.7	080	1,2,3	N/A	N/A	N/A	Physical Therapy	0	464	464 *
	10.7	085	1,2,3	N/A	N/A	N/A	Pharmacy	0	31	31
	10.7	105	1,2,3	N/A	N/A	N/A	Skilled Nursing Care	0	6,396	6,396 *
	10.7	140	1,2,3	N/A	N/A	N/A	Beauty and Barber	0	49	49
2	10.7	105	4	N/A	N/A	N/A	Skilled Nursing Care (Pounds of laundry)	0	65,523	65,523
3	10.7	105	5	N/A	N/A	N/A	Skilled Nursing Care (Meals served)	0	51,384	51,384

To reconcile the 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

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAKE BALBOA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06180I	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			
4	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	$279,372	($64,250)	$215,122
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	311,217	64,250	375,467 *
							To reclassify the provider's elimination of utilization review expense for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub 15-1, Sections 2300 and 2304			
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$375,467	$4,513	$379,980 *
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	46,410	(4,513)	41,897 *
							To reclassify general liability insurance expense to its cost center 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 Number	Adjustments
LAKE BALBOA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06180I	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				
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$379,980	($25,000)	$354,980 *
							To adjust liability insurance expense to agree with liability insurance allocation schedule and paid deductibles. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	040	4	8A-2	040	4	Property Taxes		$28,249	$156	$28,405
							To adjust reported property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits		$13,066	($598)	$12,468
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits		15,961	(280)	15,681
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits		18,875	(6,658)	12,217
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits		27,507	(763)	26,744
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		307,627	(14,229)	293,398
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits		6,926	(204)	6,722
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits		9,565	(159)	9,406
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits		111,062	28,000	139,062
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits		16,734	(236)	16,498
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits		5,042	(59)	4,983
							To adjust reported workers' compensation expense to agree with the provider's workers' compensation allocation schedules. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$354,980	($15,771)	$339,209
							To adjust reported home office costs to agree with the North American Health Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAKE BALBOA CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT06180I	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
							ADJUSTMENT TO REPORTED STATISTICS				
10	10.7	010	1,2	7	010	N/A	Housekeeping (Square Feet)		0	25	25
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	299	299
	10.7	065	1,2,3	7	065	N/A	Dietary		0	663	663
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	*	464	(309)	155
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy		0	155	155
	10.7	083	1,2,3	7	083	N/A	Speech Pathology		0	154	154
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	6,396	(1,949)	4,447
	10.7	155	1,2,3	7	155	N/A	Social Services		0	150	150
	10.7	160	1,2,3	7	160	N/A	Activities		0	336	336
	10.7	165	1,2,3	7	165	N/A	Administration		0	309	309
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	67	67
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	100	100
	10.7	175	3	7	N/A	N/A	Total - Square Feet		6,965	(25)	6,940

To adjust square footage statistics to agree with the provider's square footage schedule.
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306

*Balance carried forward from prior/to subsequent adjustments