

**REPORT  
ON THE  
RATE SETTING AUDIT  
ATHERTON BAPTIST HOMES -  
SAM B. WEST HEALTH CARE CENTER  
ALHAMBRA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1528049954  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Gertrude Lake  
Auditor: Jeff Mai**



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



EDMUND G. BROWN JR.  
GOVERNOR

July 19, 2013

Jackie Pascual  
Chief Financial Officer  
Atherton Baptist Homes – Sam B. West Health Care Center  
214 South Atlantic Boulevard  
Alhambra, CA 91801

ATHERTON BAPTIST HOMES – SAM B. WEST HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1528049954  
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 Rates Development Division.

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

Jackie Pascual  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

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

**Provider Name:**  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

**Provider NPI:**  
1528049954

**OSHPD Facility No.:**  
206190858

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	\$ 2,878,451	\$ 85.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 649,003	\$ 19.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,103,354	\$ 32.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 204,287	\$ 6.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,130	\$ 0.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,073	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,612	\$ 0.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 811,035	\$ 24.05
11	Cost of Routine Service/Audited Total Costs	\$ 5,786,544	\$ 5,695,944	\$ 168.88
12	Total Patient Days (Adj )	33,727	33,727	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.57	\$ 168.88	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 18)	16,718	16,963	
16	Medi-Cal Managed Care Days (Adj )		0	
<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:**  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

**Provider NPI:**  
1528049954

**OSHPD Facility No.:**  
206190858

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 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:**  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

**Provider NPI:**  
1528049954

**OSHPD Facility No.:**  
206190858

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	\$ 102,288	\$ 102,288		
160	Activities	152,097		\$ 152,097	
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	191,429	0	0	191,429
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	59,565	0	0	59,565
083	Speech Pathology	9,696	0	0	9,696
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	2,624,066	102,288	152,097	2,878,451
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	885,183	0	0	885,183
	<b>TOTAL</b>	<b>\$ 4,024,324</b>	<b>\$ 102,288</b>	<b>\$ 152,097</b>	<b>\$ 4,024,324</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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	\$ 56,531	\$ 56,531										
010	Housekeeping	36,375	281	\$ 36,656									
060	Laundry and Linen	43,129	138	90	\$ 43,357								
065	Dietary	378,302	5,012	3,266	0	\$ 386,580							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	1,620	1,055	0	0	0	\$ 2,675					
165	Administration	N/A	6,649	4,333	0	0	0	0	\$ 10,982	\$ 10,982			
166	Medical Records	137,641	211	137	0	0	0	0		137,989		\$ 137,989	
170	Inservice Education - Nursing	42,377	0	0	0	0	0	0	\$ 42,377				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		201	131	0	0	0	0	0	331	25	319	\$ 676
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,003	654	0	0	0	0	0	1,656	368	4,629	6,653
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,269	827	0	0	0	0	0	2,095	122	1,528	3,745
083	Speech Pathology		0	0	0	0	0	0	0	0	17	217	234
085	Pharmacy		0	0	0	0	0	0	0	0	197	2,476	2,673
090	Laboratory		0	0	0	0	0	0	0	0	26	326	352
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	23	290	313
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		36,752	23,950	43,357	386,580	0	2,675	42,377	535,690	8,353	104,960	649,003 *
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	0	0	0	0	0	0	0	7	85	92
145	Other Nonreimbursable		3,397	2,214	0	0	0	0	0	5,611	1,843	23,160	30,614
	<b>TOTAL</b>	<b>\$ 694,355</b>	<b>\$ 56,531</b>	<b>\$ 36,656</b>	<b>\$ 43,357</b>	<b>\$ 386,580</b>	<b>\$ -</b>	<b>\$ 2,675</b>	<b>\$ 42,377</b>	<b>\$ 545,384</b>	<b>\$ 10,982</b>	<b>\$ 137,989</b>	<b>\$ 694,355</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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	\$ 40,241	\$ 40,241										
010	Housekeeping	14,109	200	\$ 14,309									
060	Laundry and Linen	37,257	98	35	\$ 37,390								
065	Dietary	294,639	3,568	1,275	0	\$ 299,481							
155	Social Services	3,593	0	0	0	0	\$ 3,593						
160	Activities	22,668	1,153	412	0	0	0	\$ 24,233					
165	Administration	N/A	4,733	1,691	0	0	0	0		\$ 6,424	\$ 6,424		
166	Medical Records	11,469	150	54	0	0	0	0		11,672		\$ 11,672	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,885	143	51	0	0	0	0	0	13,079	15	27	\$ 13,121
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	8,440	714	255	0	0	0	0	0	9,409	215	392	10,016
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	903	323	0	0	0	0	0	1,226	71	129	1,426
083	Speech Pathology	0	0	0	0	0	0	0	0	0	10	18	28
085	Pharmacy	110,577	0	0	0	0	0	0	0	110,577	115	209	110,902
090	Laboratory	14,550	0	0	0	0	0	0	0	14,550	15	28	14,593
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,944	0	0	0	0	0	0	0	12,944	13	25	12,982
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	689,381	26,162	9,349	37,390	299,481	3,593	24,233	0	1,089,589	4,887	8,879	1,103,354 *
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	3,796	0	0	0	0	0	0	0	3,796	4	7	3,807
145	Other Nonreimbursable	125,966	2,418	864	0	0	0	0	0	129,248	1,078	1,959	132,286
	<b>TOTAL</b>	<b>\$ 1,402,515</b>	<b>\$ 40,241</b>	<b>\$ 14,309</b>	<b>\$ 37,390</b>	<b>\$ 299,481</b>	<b>\$ 3,593</b>	<b>\$ 24,233</b>	<b>\$ -</b>	<b>\$ 1,384,418</b>	<b>\$ 6,424</b>	<b>\$ 11,672</b>	<b>\$ 1,402,515</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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)	\$ 235,769	99%							
	Property Tax (line 40)	2,458	1%	\$ 238,227						
005	Plant Operations and Maintenance			1,959	\$ 1,959					
010	Housekeeping			1,174	10	\$ 1,183				
060	Laundry and Linen			576	5	3	\$ 584			
065	Dietary			20,946	174	105	0	\$ 21,226		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			6,769	56	34	0	0	0	\$ 6,859
165	Administration			27,789	230	140	0	0	0	0
166	Medical Records			880	7	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			838	7	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,191	35	21	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,302	44	27	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			153,603	1,274	773	584	21,226	0	6,859
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	0	0	0	0	0	0
145	Other Nonreimbursable			14,198	118	71	0	0	0	0
	<b>TOTAL</b>	<b>\$ 238,227</b>	<b>100%</b>	<b>\$ 238,227</b>	<b>\$ 1,959</b>	<b>\$ 1,183</b>	<b>\$ 584</b>	<b>\$ 21,226</b>	<b>\$ -</b>	<b>\$ 6,859</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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 99% Of Total	Property Tax 1% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 235,769	99%							
	Property Tax (line 40)	2,458	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,159	\$ 28,159				
166	Medical Records				892		\$ 892			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	849	65	2	\$ 917	\$ 907	\$ 9
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	4,247	945	30	5,222	5,168	54
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,373	312	10	5,694	5,636	59
083	Speech Pathology			0	0	44	1	46	45	0
085	Pharmacy			0	0	505	16	521	516	5
090	Laboratory			0	0	66	2	69	68	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59	2	61	60	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	184,319	21,419	678	206,416	204,287	2,130
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	0	17	1	18	18	0
145	Other Nonreimbursable			0	14,387	4,726	150	19,263	19,065	199
	<b>TOTAL</b>	\$ 238,227	100%	\$ -	\$ 209,176	\$ 28,159	\$ 892	\$ 238,227	\$ 235,769	\$ 2,458

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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. 94% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 3,527												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,062,727												
	Total Costs Allocable as Administration	1,066,254	94%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	38,930	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,128,944	100%						\$ 1,128,944					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 331	\$ 13,079	\$ 849	\$ 14,260	2,612	\$ 2,467	\$ 55	\$ 90	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			191,429	1,656	9,409	4,247	206,742	37,869	35,766	797	1,306	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			59,565	2,095	1,226	5,373	68,259	12,503	11,809	263	431	0	0
083	Speech Pathology			9,696	0	0	0	9,696	1,776	1,677	37	61	0	0
085	Pharmacy			0	0	110,577	0	110,577	20,255	19,130	426	698	0	0
090	Laboratory			0	0	14,550	0	14,550	2,665	2,517	56	92	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,944	0	12,944	2,371	2,239	50	82	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,878,451	535,690	1,089,589	184,319	4,688,050	858,719	811,035	18,073	29,612	0	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	0	3,796	0	3,796	695	657	15	24	0	0
145	Other Nonreimbursable			885,183	5,611	129,248	14,387	1,034,430	189,479	178,957	3,988	6,534	0	0
	<b>SUBTOTAL</b>	\$ 1,128,944		\$ 4,024,324	\$ 545,384	\$ 1,384,418	\$ 209,176	\$ 6,163,303	\$ 1,128,944					
	Total Administrative Costs							\$ 1,128,944		\$ 1,066,254	\$ 23,760	\$ 38,930	\$ -	\$ -
	Unit Cost Multiplier							0.18317193						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 148,971	\$ 18,097	\$ 29,051	\$ 196,118							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,488,365						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

Provider NPI:  
1528049954

OSHPD Facility Number:  
206190858

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adj 15)	Hskpng (SQ FT) 10 (Adj 15)	Laundry (LBS) 60 (Adj 16)	Dietary (MEALS) 65 (Adj 17)	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	187									
010	Housekeeping	112	112								
060	Laundry and Linen	55	55	55							
065	Dietary	1,999	1,999	1,999	0						
155	Social Services	0	0	0							
160	Activities	646	646	646							
165	Administration	2,652	2,652	2,652							
166	Medical Records	84	84	84							
170	Inservice Education - Nursing	0	0	0							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	80	80	80						14,260	14,260
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	400	400	400	0					206,742	206,742
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	506	506	506						68,259	68,259
083	Speech Pathology	0	0	0						9,696	9,696
085	Pharmacy	0	0	0						110,577	110,577
090	Laboratory	0	0	0						14,550	14,550
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						12,944	12,944
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	14,659	14,659	14,659	397,276	99,520	3,313,447	3,313,447	3,313,447	4,688,050	4,688,050
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	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
140	Beauty and Barber	0	0	0	0	0	0	0	0	3,796	3,796
145	Other Nonreimbursable	1,355	1,355	1,355						1,034,430	1,034,430
	<b>TOTAL STATISTICS</b>	<b>22,735</b>	<b>22,548</b>	<b>22,436</b>	<b>397,276</b>	<b>99,520</b>	<b>3,313,447</b>	<b>3,313,447</b>	<b>3,313,447</b>	<b>6,163,303</b>	<b>6,163,303</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 102,288	\$ 152,097			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.030870571	0.045902952			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 56,531	\$ 36,656	\$ 43,357	\$ 386,580	\$ -	\$ 2,675	\$ 42,377	\$ 10,982	\$ 137,989
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.50714032	1.63379389	0.10913509	3.88444260	0.00000000	0.00080733	0.01278940	0.00178180	0.02238878
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 40,241	\$ 14,309	\$ 37,390	\$ 299,481	\$ 3,593	\$ 24,233	\$ -	\$ 6,424	\$ 11,672
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		1.78468157	0.63776450	0.09411652	3.00925914	0.00108437	0.00731350	0.00000000	0.00104235	0.00189387
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 238,227	\$ 1,959	\$ 1,183	\$ 584	\$ 21,226	\$ -	\$ 6,859	\$ -	\$ 28,159	\$ 892
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	10.47842534	0.08690197	0.05274187	0.00147000	0.21327894	0.00000000	0.00207013	0.00000000	0.00456884	0.00014471

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
 1528049954

OSHPD Facility Number:  
 206190858

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 60,953	\$ (23,060)	\$ 37,893	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,981	(11,343)	18,638	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	109,561	(69,320)	40,241	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 200,495	\$ (103,723)	\$ 96,772	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 37,333	\$ (14,124)	\$ 23,209	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,179	(8,013)	13,166	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,695	(8,586)	14,109	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,207	\$ (30,723)	\$ 50,484	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 235,249	\$ (89,002)	\$ 146,247	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	48,857	(18,484)	30,373	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	3,481	(2,474)	1,007	(Sch 5)
040		Property Taxes	7300	3,954	(1,496)	2,458	(Sch 5)
045		Property Insurance	7400	5,674	(2,147)	3,527	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	113,372	(55,230)	58,142	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 692,289	\$ (303,279)	\$ 389,010	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,167	\$ 0	\$ 27,167	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,962	0	15,962	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,257	0	37,257	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 80,386	\$ 0	\$ 80,386	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 251,469	\$ 0	\$ 251,469	(Sch 3)
065	.20-.39	Fringe Benefits	6500	126,833	0	126,833	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	294,639	0	294,639	(Sch 4)
065		Dietary - Total	6500	\$ 672,941	\$ 0	\$ 672,941	
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	12,885	0	12,885	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,885	\$ 0	\$ 12,885	
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:  
 ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
 1528049954

OSHPD Facility Number:  
 206190858

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	191,429	0	191,429	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	8,440	0	8,440	(Sch 4)
080		Physical Therapy - Total	8200	\$ 199,869	\$ 0	\$ 199,869	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	59,565	0	59,565	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 59,565	\$ 0	\$ 59,565	
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	9,696	0	9,696	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 9,696	\$ 0	\$ 9,696	
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	110,577	0	110,577	(Sch 4)
085		Pharmacy - Total	8300	\$ 110,577	\$ 0	\$ 110,577	
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	14,550	0	14,550	(Sch 4)
090		Laboratory - Total	8400	\$ 14,550	\$ 0	\$ 14,550	
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	12,944	0	12,944	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,944	\$ 0	\$ 12,944	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1528049954

## OSHPD Facility Number:

206190858

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		\$ 420,086	\$ 0	\$ 420,086	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,660,001	\$ 0	\$ 1,660,001	(Sch 2)
105	.20-.39	Fringe Benefits	6110	964,065	0	964,065	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	689,381	0	689,381	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,313,447	\$ 0	\$ 3,313,447	
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:  
 ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
 1528049954

OSHPD Facility Number:  
 206190858

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	3,796	0	3,796 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,796	\$ 0	\$ 3,796
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 744,518	\$ (99,903)	\$ 644,615 (Sch 2)
145	.20-.39	Fringe Benefits	9100	113,467	127,101	240,568 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	92,556	33,410	125,966 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 950,541	\$ 60,608	\$ 1,011,149
146		<b>Subtotal 105 - 145</b>		\$ 4,267,784	\$ 60,608	\$ 4,328,392
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,758	\$ 37,523	\$ 73,281 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,154	14,853	29,007 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,746	(153)	3,593 (Sch 4)
155		Social Services - Total	6600	\$ 53,658	\$ 52,223	\$ 105,881

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 ATHERTON BAPTIST HOMES - SAM B. WEST HEALTH CARE CENTER

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

Provider NPI:  
 1528049954

OSHPD Facility Number:  
 206190858

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	\$ 68,220	\$ 38,912	\$ 107,132	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,641	16,324	44,965	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,230	(1,562)	22,668	(Sch 4)
160		Activities - Total	6700	\$ 121,091	\$ 53,674	\$ 174,765	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 730,677	\$ (185,179)	\$ 545,498	(Sch 6)
165	.20-.39	Fringe Benefits	6900	298,331	(78,403)	219,928	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	(245,704)	543,005	297,301	(Sch 6)
165		Administration - Total	6900	\$ 783,304	\$ 279,423	\$ 1,062,727	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 104,723	\$ 1	\$ 104,724	(Sch 3)
166	.20-.39	Fringe Benefits	6900	46,922	(14,005)	32,917	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	24,505	(13,036)	11,469	(Sch 4)
166		Medical Records - Total	6900	\$ 176,150	\$ (27,040)	\$ 149,110	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ (5,657)	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 189,543	\$ (150,613)	\$ 38,930	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 30,650	\$ 0	\$ 30,650	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,727	0	11,727	(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	\$ 42,377	\$ 0	\$ 42,377	
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>		\$ 1,395,540	\$ 202,010	\$ 1,597,550	
200		<b>Total</b>		\$ 7,529,026	\$ (40,661)	\$ 7,488,365	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 392,547	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528049954		18
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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$392,547	\$392,547

Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528049954		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$744,518	(\$99,903)	\$644,615
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	92,556	(27,197)	65,359 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	730,677	(275,211)	455,466 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	298,331	(96,242)	202,089 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	104,723	(53,622)	51,101 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	46,922	(30,860)	16,062 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	24,505	(12,548)	11,957 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	29,417	(15,063)	14,354 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	189,543	(97,054)	92,489 *
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	113,467	127,101	240,568
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	(245,704)	580,599	334,895 *
							To reclassify the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$109,561	(\$6,163)	\$103,398 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 334,895	(5,474)	329,421 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	* 65,359	11,637	76,996 *
							To reclassify assisted living expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$329,421	(\$519)	\$328,902 *
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	* 76,996	519	77,515 *
							To reclassify companion care expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			

Provider Name							Fiscal Period		Provider NPI		Adjustments			
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1528049954		18			
Report References														
Cost Report			Audit Report				Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>														
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	\$92,489	(\$1,875)	\$90,614	*		
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	328,902	1,875	330,777	*		
To reclassify all other insurance expenses 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	
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528049954		18	
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>ADJUSTMENTS TO REPORTED COSTS</b>											
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$103,398	(\$43,036)	\$60,362 *
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		68,220	(15,944)	52,276 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		28,641	(6,700)	21,941 *
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		24,230	(13,169)	11,061 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	330,777	(44,864)	285,913 *
							To adjust the elimination of nonallowable residential living expenses for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	*	\$77,515		
7							To reverse the provider's elimination of nonreimbursable assisted living expenses since a nonreimbursable cost center is established by adjustment 3. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			\$47,907	
8							To reverse the provider's elimination of nonreimbursable companion care expenses since a nonreimbursable cost center is established by adjustment 4. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			<u>544</u> <u>\$48,451</u>	\$125,966
9	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$455,466	\$50,628	\$506,094 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	202,089	27,199	229,288 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	285,913	15,119	301,032 *
							To add back the nonreimbursable development expenses that were eliminated by the apportionment factor on the administration cost centers. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1528049954		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
10	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust the CDPH licensing fees to agree with the CDPH licensing fee invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$14,354	\$9,406	\$23,760
11	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$60,953	(\$23,060)	\$37,893
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		29,981	(11,343)	18,638
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	60,362	(20,121)	40,241
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages		37,333	(14,124)	23,209
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		21,179	(8,013)	13,166
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		22,695	(8,586)	14,109
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements		235,249	(89,002)	146,247
	10.5	025	4	8A-1	025	4	Depreciation - Equipment		48,857	(18,484)	30,373
	10.5	035	4	8A-1	035	4	Leases and Rentals		3,481	(2,474)	1,007
	10.5	040	4	8A-1	040	4	Property Taxes		3,954	(1,496)	2,458
	10.5	045	4	8A-1	045	4	Property Insurance		5,674	(2,147)	3,527
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To adjust the provider's apportionment to residential care to agree with the prior year's audited apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		113,372	(55,230)	58,142
12	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		\$3,746	(\$153)	\$3,593
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	506,094	(18,410)	487,684 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	229,288	(9,360)	219,928
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	301,032	(27,068)	273,964 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	*	11,957	(488)	11,469
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the provider's apportionment to residential care due to a change in the accumulated cost apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	90,614	(3,775)	86,839 *

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Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528049954		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
13	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	\$35,758	\$37,523	\$73,281
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	14,154	14,853	29,007
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	* 52,276	54,856	107,132
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 21,941	23,024	44,965
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	* 11,061	11,607	22,668
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 487,684	57,814	545,498
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 273,964	23,337	297,301
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	* 51,101	53,623	104,724
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 16,062	16,855	32,917
							To reverse the provider's residential care apportionment allocation of directly assigned skilled nursing expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
14	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$86,839	(\$47,909)	\$38,930
							To eliminate liability expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			

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Provider Name							Fiscal Period	Provider NPI		Adjustments
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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
15	10.7	065	1,2,3	7	065	Dietary (Square Feet)	5,112	(3,113)	1,999	
	10.7	139	1,2,3	7	139	Residential Care	191,754	(191,754)	0	
	10.7	165	1,2,3	7	165	Administration	4,832	(2,180)	2,652	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	219,782	(197,047)	22,735	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	219,595	(197,047)	22,548	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	219,483	(197,047)	22,436	
To establish the proper square footage statistics in order to properly allocate indirect costs.										
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
16	10.7	065	4	7	065	Dietary (Pounds of Laundry)	4,899	(4,899)	0	
	10.7	080	4	7	080	Physical Therapy	16,423	(16,423)	0	
	10.7	139	4	7	139	Residential Care	390,353	(390,353)	0	
	10.7	140	4	7	140	Beauty and Barber	16,125	(16,125)	0	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	825,076	(427,800)	397,276	
To adjust the proper laundry pounds statistics in order to properly allocate indirect costs.										
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
17	10.7	139	5	7	139	Residential Care	186,878	(186,878)	0	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	286,398	(186,878)	99,520	
To adjust the proper dietary patient meals statistics in order to properly allocate indirect costs.										
42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON BAPTIST HOMES-SAM B. WEST HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528049954		18
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 PATIENT DAYS</u></b>										
18	4.1	5	2	1	15	Medi-Cal Days	16,718	245	16,963	
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 September 11, 2012 Report Date: September 12, 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										