

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BETHESDA HOME  
HAYWARD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1194835017**

**FISCAL PERIOD ENDED  
MAY 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Ken Phelan  
Auditor: Joy Maramag**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 16, 2013

Douglas Fuller, Administrator  
Bethesda Home  
22427 Montgomery Street  
Hayward, CA 94541

BETHESDA HOME  
NATIONAL PROVIDER IDENTIFIER (NPI) 1194835017  
FISCAL PERIOD ENDED MAY 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 Adjustment 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.

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility No.:  
206010760

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	\$ 1,314,924	\$ 91.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 562,161	\$ 38.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 472,295	\$ 32.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 26,422	\$ 1.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,394	\$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,994	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,029	\$ 2.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 138,839	\$ 9.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 254,771	\$ 17.64
11	Cost of Routine Service/Audited Total Costs	\$ 2,953,782	\$ 2,818,828	\$ 195.13
12	Total Patient Days (Adj )	14,446	14,446	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.47	\$ 195.13	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 13)	11,874	11,837	
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:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility No.:  
206010760

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:**  
BETHESDA HOME

**Fiscal Period:**  
JUNE 1, 2010 THROUGH MAY 31, 2011

**Provider NPI:**  
1194835017

**OSHPD Facility No.:**  
206010760

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 16,620	\$ 16,620		
160	Activities	61,679		\$ 61,679	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,236,625	16,620	61,679	1,314,924 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,314,924</b>	<b>\$ 16,620</b>	<b>\$ 61,679</b>	<b>\$ 1,314,924</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BETHESDA HOME

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 172,695	\$ 172,695										
010	Housekeeping	184,607	3,464	\$ 188,071									
060	Laundry and Linen	47,279	13,171	14,638	\$ 75,088								
065	Dietary	153,401	11,684	12,985	0	\$ 178,069							
155	Social Services	N/A	543	603	0	0	\$ 1,146						
160	Activities	N/A	12,813	14,240	0	0	0	\$ 27,053					
165	Administration	N/A	7,362	8,182	0	0	0	0		\$ 15,544	\$ 15,544		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	13,260	543	603	0	0	0	0	\$ 14,406				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,335	2,594	0	0	0	0	0	4,929	52	0	\$ 4,981
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	71	0	71
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	66	0	66
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		118,934	132,175	75,088	178,069	1,146	27,053	14,406	546,872	15,290	0	562,161 *
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		1,846	2,051	0	0	0	0	0	3,897	65	0	3,963
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 571,242</b>	<b>\$ 172,695</b>	<b>\$ 188,071</b>	<b>\$ 75,088</b>	<b>\$ 178,069</b>	<b>\$ 1,146</b>	<b>\$ 27,053</b>	<b>\$ 14,406</b>	<b>\$ 555,698</b>	<b>\$ 15,544</b>	<b>\$ -</b>	<b>\$ 571,242</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BETHESDA HOME

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 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	\$ 180,636	\$ 180,636										
010	Housekeeping	17,310	3,623	\$ 20,933									
060	Laundry and Linen	18,695	13,777	1,629	\$ 34,101								
065	Dietary	119,032	12,221	1,445	0	\$ 132,698							
155	Social Services	2,239	568	67	0	0	\$ 2,874						
160	Activities	6,503	13,402	1,585	0	0	0	\$ 21,490					
165	Administration	N/A	7,701	911	0	0	0	0		\$ 8,611	\$ 8,611		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	34	568	67	0	0	0	0	\$ 669				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,442	289	0	0	0	0	0	2,731	29	0	\$ 2,760
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	10,869	0	0	0	0	0	0	0	10,869	39	0	10,908
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	10,138	0	0	0	0	0	0	0	10,138	37	0	10,175
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	132,877	124,403	14,712	34,101	132,698	2,874	21,490	669	463,825	8,471	0	472,295
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	3,655	1,931	228	0	0	0	0	0	5,814	36	0	5,850
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 501,988</b>	<b>\$ 180,636</b>	<b>\$ 20,933</b>	<b>\$ 34,101</b>	<b>\$ 132,698</b>	<b>\$ 2,874</b>	<b>\$ 21,490</b>	<b>\$ 669</b>	<b>\$ 493,377</b>	<b>\$ 8,611</b>	<b>\$ -</b>	<b>\$ 501,988</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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)	\$ 27,111	95%							
	Property Tax (line 40)	1,430	5%	\$ 28,541						
005	Plant Operations and Maintenance			1,292	\$ 1,292					
010	Housekeeping			547	26	\$ 572				
060	Laundry and Linen			2,078	99	45	\$ 2,221			
065	Dietary			1,844	87	40	0	\$ 1,970		
155	Social Services			86	4	2	0	0	\$ 92	
160	Activities			2,022	96	43	0	0	0	\$ 2,161
165	Administration			1,162	55	25	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			86	4	2	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			368	17	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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			18,766	890	402	2,221	1,970	92	2,161
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			291	14	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 28,541</b>	<b>100%</b>	<b>\$ 28,541</b>	<b>\$ 1,292</b>	<b>\$ 572</b>	<b>\$ 2,221</b>	<b>\$ 1,970</b>	<b>\$ 92</b>	<b>\$ 2,161</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 27,111	95%							
	Property Tax (line 40)	1,430	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,242	\$ 1,242				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 92						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	394	4	0	\$ 398	\$ 378	\$ 20
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	6	0	6	5	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	5	0	5	5	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			92	26,594	1,221	0	27,816	26,422	1,394 *
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	311	5	0	317	301	16
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 28,541	100%	\$ 92	\$ 27,299	\$ 1,242	\$ -	\$ 28,541	\$ 27,111	\$ 1,430

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BETHESDA HOME      Provider NPI: 1194835017      OSHPD Facility Number: 206010760      Fiscal Period: JUNE 1, 2010 THROUGH MAY 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,318												
055	Interest - Other	6,946												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	248,740												
	Total Costs Allocable as Administration	259,004	58%											
167	CDPH Licensing Fees	9,143	2%											
168	Professional Liability Insurance	39,677	9%											
169	Quality Assurance Fees	141,146	31%											
174	Caregiver Training	0	0%											
	Total	448,970	100%						\$ 448,970					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,929	\$ 2,731	\$ 394	\$ 8,054	1,512	\$ 872	\$ 31	\$ 134	\$ 475	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	10,869	0	10,869	2,041	1,177	42	180	642	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	10,138	0	10,138	1,903	1,098	39	168	598	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,314,924	546,872	463,825	26,594	2,352,215	441,632	254,771	8,994	39,029	138,839	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	3,897	5,814	311	10,023	1,882	1,086	38	166	592	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 448,970		\$ 1,314,924	\$ 555,698	\$ 493,377	\$ 27,299	\$ 2,391,298	\$ 448,970					
	Total Administrative Costs							\$ 448,970		\$ 259,004	\$ 9,143	\$ 39,677	\$ 141,146	\$ -
	Unit Cost Multiplier							0.18775157						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 15,544	\$ 8,611	\$ 1,242	\$ 25,397							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,865,665						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BETHESDA HOME

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	754									
010	Housekeeping	319	319								
060	Laundry and Linen	1,213	1,213	1,213							
065	Dietary	1,076	1,076	1,076							
155	Social Services	50	50	50							
160	Activities	1,180	1,180	1,180							
165	Administration	678	678	678							
166	Medical Records										
170	Inservice Education - Nursing	50	50	50							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	215	215	215						8,054	8,054
077	Specialized Support Surfaces									0	0
080	Physical Therapy									10,869	10,869
081	Respiratory Therapy									0	0
082	Occupational Therapy									10,138	10,138
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,953	10,953	10,953	155,963	37,547	1,369,502	1,369,502	1,369,502	2,352,215	2,352,215
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	170	170	170						10,023	10,023
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,658	15,904	15,585	155,963	37,547	1,369,502	1,369,502	1,369,502	2,391,298	2,391,298
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 16,620 0.012135798	\$ 61,679 0.045037539			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 172,695 10.85858903	\$ 188,071 12.06742957	\$ 75,088 0.48144919	\$ 178,069 4.74257320	\$ 1,146 0.00083702	\$ 27,053 0.01975368	\$ 14,406 0.01051937	\$ 15,544 0.00650017	\$ - 0.00000000
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 180,636 11.35789738	\$ 20,933 1.34316133	\$ 34,101 0.21865048	\$ 132,698 3.53419286	\$ 2,874 0.00209861	\$ 21,490 0.01569202	\$ 669 0.00048854	\$ 8,611 0.00360111	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 28,541 1.71335094	\$ 1,292 0.08122904	\$ 572 0.03673218	\$ 2,221 0.01424300	\$ 1,970 0.05248067	\$ 92 0.00006686	\$ 2,161 0.00157791	\$ 92 0.00006686	\$ 1,242 0.00051923	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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	\$ 125,156	\$ 0	\$ 125,156	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,539	0	47,539	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	180,636	0	180,636	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 353,331	\$ 0	\$ 353,331	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 144,510	\$ 0	\$ 144,510	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,097	0	40,097	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,310	0	17,310	(Sch 4)
010		Housekeeping - Total	6300	\$ 201,917	\$ 0	\$ 201,917	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 11,931	\$ 0	\$ 11,931	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	12,322	0	12,322	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	6,931	(4,073)	2,858	(Sch 5)
040		Property Taxes	7300	3,468	(2,038)	1,430	(Sch 5)
045		Property Insurance	7400	8,046	(4,728)	3,318	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 16,844	\$ (9,898)	\$ 6,946	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 614,790	\$ (20,737)	\$ 594,053	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 36,361	\$ 0	\$ 36,361	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,918	0	10,918	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,695	0	18,695	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 65,974	\$ 0	\$ 65,974	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 152,124	\$ (33,314)	\$ 118,810	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,290	(9,699)	34,591	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	152,411	(33,379)	119,032	(Sch 4)
065		Dietary - Total	6500	\$ 348,825	\$ (76,392)	\$ 272,433	
070		Provision for Bad Debts	7700	\$ 10,046	(10,046)	\$ 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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 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:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	10,869	0	10,869	(Sch 4)
080		Physical Therapy - Total	8200	\$ 10,869	\$ 0	\$ 10,869	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,138	0	10,138	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 10,138	\$ 0	\$ 10,138	
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	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	3,655	(3,655)	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,655	\$ (3,655)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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		\$ 24,662	\$ (3,655)	\$ 21,007	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 940,830	0	\$ 940,830	(Sch 2)
105	.20-.39	Fringe Benefits	6110	295,795	0	295,795	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	132,877	0	132,877	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,369,502	\$ 0	\$ 1,369,502	
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:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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	0	3,655	3,655 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,655	\$ 3,655
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,369,502	\$ 3,655	\$ 1,373,157
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 11,285	\$ 0	\$ 11,285 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,335	0	5,335 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,239	0	2,239 (Sch 4)
155		Social Services - Total	6600	\$ 18,859	\$ 0	\$ 18,859

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BETHESDA HOME

Fiscal Period:  
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:  
1194835017

OSHPD Facility Number:  
206010760

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	\$ 49,054	\$ (1,949)	\$ 47,105	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,177	(603)	14,574	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,772	(269)	6,503	(Sch 4)
160		Activities - Total	6700	\$ 71,003	\$ (2,821)	\$ 68,182	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,711	\$ (9,231)	\$ 148,480	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,147	(3,052)	49,095	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	65,304	(14,139)	51,165	(Sch 6)
165		Administration - Total	6900	\$ 275,162	\$ (26,422)	\$ 248,740	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 0	\$ 0	
167		CDPH Licensing Fees	6900	\$ 0	\$ 9,143	\$ 9,143	(Sch 6)
168		Professional Liability Insurance	6900	\$ 39,677	\$ 0	\$ 39,677	(Sch 6)
169		Quality Assurance Fees	6900	\$ 141,146	\$ 0	\$ 141,146	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 10,531	\$ 0	\$ 10,531	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,729	0	2,729	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	34	0	34	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 13,294	\$ 0	\$ 13,294	
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>		\$ 559,141	\$ (20,100)	\$ 539,041	
200		<b>Total</b>		\$ 2,992,940	\$ (127,275)	\$ 2,865,665	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 130,686	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011			1194835017		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$130,686	\$130,686

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1194835017		13	
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$65,304	(\$9,143)	\$56,161 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	9,143	9,143	
							To reclassify reported DPH Licensing fees to the proper cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$3,655	(\$3,655)	\$0	
	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor	0	3,655	3,655	
							To reclassify Beauty and Barber expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1194835017		13
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>										
4	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$152,124	(\$33,314)	\$118,810
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	44,290	(9,699)	34,591
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	152,411	(33,379)	119,032
							To adjust reported dietary expenses to agree with the provider's records. 42 CFR 413.24, and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
5	10.5	035	4	8A-1	035	4	Leases and Rentals	\$6,931	(\$4,073)	\$2,858
	10.5	040	4	8A-1	040	4	Property Taxes	3,468	(2,038)	1,430
	10.5	045	4	8A-1	045	4	Property Insurance	8,046	(4,728)	3,318
	10.5	055	4	8A-1	055	4	Interest - Other	16,844	(9,898)	6,946
							To adjust reported expenses to reflect the correct health care apportionment factor. 41 CFR 413.20, 413.50, and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, 2306, and 2328			
6	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$49,054	(\$1,949)	\$47,105
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	15,177	(603)	14,574
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	6,772	(269)	6,503
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$157,711	(\$9,231)	\$148,480
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	52,147	(3,052)	49,095
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 56,161	(3,823)	52,338 *
							To adjust reported expenses to reflect the audited accumulated costs apportionment factor. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011	1194835017		13	
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>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the provider's dividend and miscellaneous income offsets to agree with the provider's supporting records. 42 CFR 413.20, 413.5, and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$52,338	(\$1,173)	\$51,165
9	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminated bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Sections 300 and 2304		\$10,046	(\$10,046)	\$0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1194835017		13
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 STATISTICS</u></b>											
10	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	754	754	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	319	319	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,213	1,213	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,076	1,076	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	215	215	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,953	10,953	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	170	170	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	50	50	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,180	1,180	
	10.7	165	1,2,3	7	165	N/A	Administration	0	678	678	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	50	50	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	16,658	16,658	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	15,904	15,904	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	15,585	15,585	
To adjust reported square footage statistics to agree with the prior year audited statistics. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306											
11	10.7	174	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	155,963	155,963	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	155,963	155,963	
12	10.7	174	4	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	37,547	37,547	
	10.7	175	4	7	N/A	N/A	Total Statistics - Patient Meals	0	37,547	37,547	
To reconcile reported statistics on page 10.7 to the provider's reported statistics on page 11(1). 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
BETHESDA HOME							JUNE 1, 2010 THROUGH MAY 31, 2011		1194835017		13
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
13	4.1	5	2	1	15	N/A	11,874	(37)	11,837		
Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through March 29, 2013 Report Date: April 2, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541											