

**REPORT
ON THE
RATE SETTING AUDIT**

**BETHANY HOME SOCIETY OF SAN JOAQUIN
RIPON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487648135**

**FISCAL PERIOD ENDED
OCTOBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Kristin Bone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

Barbara Camping, Administrator
Bethany Home Society of San Joaquin
930 West Main Street
Ripon, CA 95366

BETHANY HOME SOCIETY OF SAN JOAQUIN
NATIONAL PROVIDER IDENTIFIER (NPI) 1487648135
FISCAL PERIOD ENDED OCTOBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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.

Barbara Camping
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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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:

NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:

1487648135

OSHPD Facility No.:

206390796

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,981,918	\$ 94.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 947,139	\$ 30.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 708,600	\$ 22.51
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 139,449	\$ 4.43
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,688	\$ 0.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,071	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 51,310	\$ 1.63
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 339,780	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 571,762	\$ 18.17
11	Cost of Routine Service/Audited Total Costs	\$ 5,714,432.00	\$ 5,766,717	\$ 183.22
12	Total Patient Days (Adj 6)	31,474	31,475	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.56	\$ 183.22	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 7)	15,136	14,794	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:

NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:

1487648135

OSHPD Facility No.:

206390796

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility No.:
206390796

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 78,346	\$ 78,346		
160	Activities	148,002		\$ 148,002	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	120,450	0	0	120,450
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	16,467	0	0	16,467
083	Speech Pathology	6,753	0	0	6,753
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,755,570	78,346	148,002	2,981,918 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	127,425	0	0	127,425
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,253,013	\$ 78,346	\$ 148,002	\$ 3,253,013

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 153,265	\$ 153,265										
010	Housekeeping	161,299	1,946	\$ 163,245									
060	Laundry and Linen	124,721	3,899	4,206	\$ 132,825								
065	Dietary	425,743	23,516	25,369	0	\$ 474,628							
155	Social Services	N/A	13,043	14,071	0	0	\$ 27,113						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	13,215	14,256	0	0	0	0		\$ 27,471	\$ 27,471		
166	Medical Records	43,242	1,519	1,639	0	0	0	0		46,400		\$ 46,400	
170	Inservice Education - Nursing	84,650	0	0	0	0	0	0	\$ 84,650				
ANCILLARY SERVICES													
075	Patient Supplies		8,533	9,205	0	0	0	0	0	17,738	225	380	\$ 18,343
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		8,307	8,962	0	0	0	0	0	17,270	845	1,428	19,543
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		386	416	0	0	0	0	0	802	98	165	1,065
083	Speech Pathology		297	320	0	0	0	0	0	617	43	73	733
085	Pharmacy		142	154	0	0	0	0	0	296	260	438	994
090	Laboratory		0	0	0	0	0	0	0	0	22	37	59
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	28	47	75
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		77,051	83,124	132,825	474,628	27,113	0	84,650	879,391	25,194	42,554	947,139 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,412	1,524	0	0	0	0	0	2,936	756	1,278	4,970
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 992,920	\$ 153,265	\$ 163,245	\$ 132,825	\$ 474,628	\$ 27,113	\$ -	\$ 84,650	\$ 919,049	\$ 27,471	\$ 46,400	\$ 992,920

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 143,832	\$ 143,832										
010	Housekeeping	44,443	1,827	\$ 46,270									
060	Laundry and Linen	22,572	3,659	1,192	\$ 27,423								
065	Dietary	275,930	22,068	7,191	0	\$ 305,189							
155	Social Services	1,811	12,240	3,988	0	0	\$ 18,039						
160	Activities	6,959	0	0	0	0	0	\$ 6,959					
165	Administration	N/A	12,401	4,041	0	0	0	0		\$ 16,442	\$ 16,442		
166	Medical Records	1,279	1,426	464	0	0	0	0		3,169		\$ 3,169	
170	Inservice Education - Nursing	527	0	0	0	0	0	0	\$ 527				
ANCILLARY SERVICES													
075	Patient Supplies	4,215	8,008	2,609	0	0	0	0	0	14,832	135	26	\$ 14,992
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	7,796	2,540	0	0	0	0	0	10,336	506	98	10,940
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	362	118	0	0	0	0	0	480	59	11	550
083	Speech Pathology	0	278	91	0	0	0	0	0	369	26	5	400
085	Pharmacy	47,564	134	44	0	0	0	0	0	47,741	155	30	47,926
090	Laboratory	4,053	0	0	0	0	0	0	0	4,053	13	3	4,069
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,166	0	0	0	0	0	0	0	5,166	17	3	5,186
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	236,609	72,309	23,560	27,423	305,189	18,039	6,959	527	690,614	15,079	2,906	708,600 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,824	1,325	432	0	0	0	0	0	8,581	453	87	9,121
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 801,784	\$ 143,832	\$ 46,270	\$ 27,423	\$ 305,189	\$ 18,039	\$ 6,959	\$ 527	\$ 782,173	\$ 16,442	\$ 3,169	\$ 801,784

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 161,053	99%							
	Property Tax (line 40)	1,950	1%	\$ 163,003						
005	Plant Operations and Maintenance			1,252	\$ 1,252					
010	Housekeeping			2,054	16	\$ 2,070				
060	Laundry and Linen			4,114	32	53	\$ 4,200			
065	Dietary			24,818	192	322	0	\$ 25,332		
155	Social Services			13,765	107	178	0	0	\$ 14,050	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			13,946	108	181	0	0	0	0
166	Medical Records			1,603	12	21	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,005	70	117	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,767	68	114	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			407	3	5	0	0	0	0
083	Speech Pathology			313	2	4	0	0	0	0
085	Pharmacy			150	1	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			81,317	630	1,054	4,200	25,332	14,050	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,490	12	19	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 163,003	100%	\$ 163,003	\$ 1,252	\$ 2,070	\$ 4,200	\$ 25,332	\$ 14,050	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 161,053	99%							
	Property Tax (line 40)	1,950	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,235	\$ 14,235				
166	Medical Records				1,636		\$ 1,636			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,192	117	13	\$ 9,322	\$ 9,210	\$ 112
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,949	438	50	9,437	9,324	113
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	415	51	6	472	466	6
083	Speech Pathology			0	320	22	3	345	341	4
085	Pharmacy			0	153	134	15	303	300	4
090	Laboratory			0	0	11	1	13	12	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14	2	16	16	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	126,581	13,055	1,501	141,137	139,449	1,688
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,521	392	45	1,958	1,935	23
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 163,003	100%	\$ -	\$ 147,132	\$ 14,235	\$ 1,636	\$ 163,003	\$ 161,053	\$ 1,950

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,273												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	615,167												
	Total Costs Allocable as Administration	623,440	58%											
167	CDPH Licensing Fees	27,337	3%											
168	Professional Liability Insurance	55,948	5%											
169	Quality Assurance Fees	370,491	34%											
174	Caregiver Training	0	0%											
	Total	1,077,216	100%						\$ 1,077,216					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 17,738	\$ 14,832	\$ 9,192	\$ 41,762	8,819	\$ 5,104	\$ 224	\$ 458	\$ 3,033	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			120,450	17,270	10,336	8,949	157,005	33,153	19,188	841	1,722	11,403	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			16,467	802	480	415	18,164	3,836	2,220	97	199	1,319	0
083	Speech Pathology			6,753	617	369	320	8,059	1,702	985	43	88	585	0
085	Pharmacy			0	296	47,741	153	48,191	10,176	5,889	258	529	3,500	0
090	Laboratory			0	0	4,053	0	4,053	856	495	22	44	294	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,166	0	5,166	1,091	631	28	57	375	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,981,918	879,391	690,614	126,581	4,678,505	987,924	571,762	25,071	51,310	339,780	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			127,425	2,936	8,581	1,521	140,463	29,661	17,166	753	1,540	10,201	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,077,216		\$ 3,253,013	\$ 919,049	\$ 782,173	\$ 147,132	\$ 5,101,367	\$ 1,077,216					
	Total Administrative Costs							\$ 1,077,216		\$ 623,440	\$ 27,337	\$ 55,948	\$ 370,491	\$ -
	Unit Cost Multiplier							0.21116223						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 73,871	\$ 19,611	\$ 15,871	\$ 109,353							
	TOTAL FACILITY COSTS							\$ 6,287,936						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	200									
010	Housekeeping	328	328								
060	Laundry and Linen	657	657	657							
065	Dietary	3,963	3,963	3,963							
155	Social Services	2,198	2,198	2,198							
160	Activities	0	0	0							
165	Administration	2,227	2,227	2,227							
166	Medical Records	256	256	256							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	1,438	1,438	1,438						41,762	41,762
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,400	1,400	1,400						157,005	157,005
081	Respiratory Therapy									0	0
082	Occupational Therapy	65	65	65						18,164	18,164
083	Speech Pathology	50	50	50						8,059	8,059
085	Pharmacy	24	24	24						48,191	48,191
090	Laboratory									4,053	4,053
095	Home Health Services									0	0
100	Other Ancillary Services									5,166	5,166
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,985	12,985	12,985	156,700	94,020	2,992,179	2,992,179	2,992,179	4,678,505	4,678,505
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	238	238	238						140,463	140,463
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	26,029	25,829	25,501	156,700	94,020	2,992,179	2,992,179	2,992,179	5,101,367	5,101,367
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 78,346 0.026183594	\$ 148,002 0.04946295			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 153,265 5.93383406	\$ 163,245 6.40152534	\$ 132,825 0.84764091	\$ 474,628 5.04816028	\$ 27,113 0.00906133	\$ - 0.00000000	\$ 84,650 0.02829042	\$ 27,471 0.00538500	\$ 46,400 0.00909557
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 143,832 5.56862441	\$ 46,270 1.81441939	\$ 27,423 0.17500102	\$ 305,189 3.24600088	\$ 18,039 0.00602869	\$ 6,959 0.00232573	\$ 527 0.00017613	\$ 16,442 0.00322307	\$ 3,169 0.00062122
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 163,003 6.26236121	\$ 1,252 0.04849093	\$ 2,070 0.08117170	\$ 4,200 0.02680000	\$ 25,332 0.26942768	\$ 14,050 0.00469546	\$ - 0.00000000	\$ - 0.00000000	\$ 14,235 0.00279044	\$ 1,636 0.00032077

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

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	\$ 106,117	\$ 0	\$ 106,117	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,148	0	47,148	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	143,832	0	143,832	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 297,097	\$ 0	\$ 297,097	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 116,262	\$ 0	\$ 116,262	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,037	0	45,037	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,443	0	44,443	(Sch 4)
010		Housekeeping - Total	6300	\$ 205,742	\$ 0	\$ 205,742	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 114,253	\$ 0	\$ 114,253	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	40,182	0	40,182	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		6,618	6,618	(Sch 5)
040		Property Taxes	7300	1,950	0	1,950	(Sch 5)
045		Property Insurance	7400	8,273	0	8,273	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 667,497	\$ 6,618	\$ 674,115	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,427	\$ 0	\$ 101,427	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,294	0	23,294	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,572	0	22,572	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 147,293	\$ 0	\$ 147,293	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 324,861	\$ 0	\$ 324,861	(Sch 3)
065	.20-.39	Fringe Benefits	6500	100,882	0	100,882	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	275,930	0	275,930	(Sch 4)
065		Dietary - Total	6500	\$ 701,673	\$ 0	\$ 701,673	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	4,215	0	4,215	(Sch 4)
075		Patient Supplies - Total	8100	\$ 4,215	\$ 0	\$ 4,215	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	120,450	0	120,450	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 120,450	\$ 0	\$ 120,450	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	16,467	0	16,467	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 16,467	\$ 0	\$ 16,467	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	6,753	0	6,753	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,753	\$ 0	\$ 6,753	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	47,564	0	47,564	(Sch 4)
085		Pharmacy - Total	8300	\$ 47,564	\$ 0	\$ 47,564	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,053	0	4,053	(Sch 4)
090		Laboratory - Total	8400	\$ 4,053	\$ 0	\$ 4,053	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,166	0	5,166	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,166	\$ 0	\$ 5,166	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:

NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:

1487648135

OSHPD Facility Number:

206390796

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 204,668	\$ 0	\$ 204,668	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,144,897	\$ 0	\$ 2,144,897	(Sch 2)
105	.20-.39	Fringe Benefits	6110	610,673	0	610,673	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	236,437	172	236,609	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,992,007	\$ 172	\$ 2,992,179	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 105,770	\$ 0	\$ 105,770	(Sch 2)
140	.20-.39	Fringe Benefits	8900	21,655	0	21,655	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,824	0	6,824	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 134,249	\$ 0	\$ 134,249	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 3,126,256	\$ 172	\$ 3,126,428	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 53,946	\$ 0	\$ 53,946	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,400	0	24,400	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,811	0	1,811	(Sch 4)
155		Social Services - Total	6600	\$ 80,157	\$ 0	\$ 80,157	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHANY HOME SOCIETY OF SAN JOAQUIN

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487648135

OSHPD Facility Number:
206390796

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	\$ 123,989	\$ 0	\$ 123,989	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,013	0	24,013	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,959	0	6,959	(Sch 4)
160		Activities - Total	6700	\$ 154,961	\$ 0	\$ 154,961	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 365,874	\$ 0	\$ 365,874	(Sch 6)
165	.20-.39	Fringe Benefits	6900	123,804	0	123,804	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	132,357	(6,868)	125,489	(Sch 6)
165		Administration - Total	6900	\$ 622,035	\$ (6,868)	\$ 615,167	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,309	\$ 0	\$ 32,309	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,933	0	10,933	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,279	0	1,279	(Sch 4)
166		Medical Records - Total	6900	\$ 44,521	\$ 0	\$ 44,521	
167		CDPH Licensing Fees	6900	\$ 27,337	\$ 0	\$ 27,337	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,948	\$ 0	\$ 55,948	(Sch 6)
169		Quality Assurance Fees	6900	\$ 370,491	\$ 0	\$ 370,491	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,558	\$ 0	\$ 68,558	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,092	0	16,092	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	527	0	527	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,177	\$ 0	\$ 85,177	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,440,627	\$ (6,868)	\$ 1,433,759	
200		Total		\$ 6,288,014	\$ (78)	\$ 6,287,936	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 370,447	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
BETHANY HOME SOCIETY OF SAN JOAQUIN							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011			1487648135		7
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						
MEMORANDUM ADJUSTMENTS												
1A	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$370,447	\$370,447

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BETHANY HOME SOCIETY OF SAN JOAQUIN							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1487648135	7		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$6,515	\$6,515 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	132,357	(6,515)	125,842 *	
							To reclassify equipment lease expenses to Leases and Rentals for proper cost determination 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2306, 2307, and 2806.1C CMS Pub. 15-2, Section 2408 Medicare and Medicaid Guide Explanation Section 4255.47				
2	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$6,515	\$103	\$6,618
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	125,842	(103)	125,739 *
							To reclassify equipment lease expenses to Leases and Rentals for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2306, 2307, and 2806.1C CMS Pub. 15-2, Section 2408 Medicare and Medicaid Guide Explanation Section 4255.47				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$236,437	\$172	\$236,609	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	125,739	(172)	125,567 *
							To reclassify supplies to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

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Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 19-3, Section 2102.3	*	\$125,567	(\$78)	\$125,489

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
5	10.7	060	3	7	060	N/A	Laundry and Linen (Square Feet)	0	657	657	
	10.7	155	1,2,3	7	155	N/A	Social Services	232	1,966	2,198	
	10.7	160	1,2,3	7	160	N/A	Activities	1,966	(1,966)	0	
	10.7	165	1,2,3	7	165	N/A	Administration	1,930	297	2,227	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	297	(297)	0	
	10.7	175	3	7	N/A	N/A	Total Statistics Square Feet	24,844	657	25,501	
To include square feet statistics to agree with the filed Medicare cost report and for compliance with AB1629 requirements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023 / CCR Title 22, Section 97019											

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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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
6	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	31,474	1	31,475	
7	4.1	5	2	1	15	N/A	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through April 15, 2013 Report Date: April 23, 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	15,136	(342)	14,794	