

**REPORT
ON THE
RATE SETTING AUDIT**

**BETHEL LUTHERAN HOME INC
SELMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255446415**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Effie Zoulek**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

C. Kaylene Steele, Administrator
Bethel Lutheran Home Inc
2280 Dockery Avenue
Selma, CA 93662

BETHEL LUTHERAN HOME INC
NATIONAL PROVIDER IDENTIFIER (NPI) 1255446415
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. 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 that include a summary of the total due the State in the amount of \$5,846, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

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

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility No.:
206100684

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	\$ 1,805,885	\$ 91.40
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 636,154	\$ 32.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 414,754	\$ 20.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 53,913	\$ 2.73
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,939	\$ 0.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,190	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,886	\$ 1.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 223,628	\$ 11.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 316,654	\$ 16.03
11	Cost of Routine Service/Audited Total Costs	\$ 3,541,783.00	\$ 3,493,004	\$ 176.79
12	Total Patient Days (Adj)	19,758	19,758	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.26	\$ 176.79	
14	Overpayments (Adj 13, 14)	\$ 0	\$ (5,846)	
15	Medi-Cal Days (Adj 11, 12)	14,496	14,245	
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:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility No.:
206100684

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:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility No.:
206100684

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	\$ -	\$ -		
160	Activities	68,665		\$ 68,665	
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	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
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,737,220	0	68,665	1,805,885 *
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	113,008	0	0	113,008
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	3,973	0	0	3,973
	TOTAL	\$ 1,922,866	\$ -	\$ 68,665	\$ 1,922,866

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BETHEL LUTHERAN HOME INC

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 167,968	\$ 167,968										
010	Housekeeping	106,506	1,286	\$ 107,792									
060	Laundry and Linen	208,670	3,826	2,474	\$ 214,970								
065	Dietary	313,443	12,180	7,877	0	\$ 333,500							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	10,984	7,103	0	0	0	\$ 18,088					
165	Administration	N/A	11,186	7,234	0	0	0	0	\$ 18,420	\$ 18,420			
166	Medical Records	50,459	643	416	0	0	0	0	51,518		\$ 51,518		
170	Inservice Education - Nursing	35,733	441	285	0	0	0	0	\$ 36,459				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
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	0	0	0
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	0	0	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
ROUTINE SERVICES													
105	Skilled Nursing Care		65,443	42,322	192,517	225,461	0	18,088	34,291	578,122	15,284	42,748	636,154 *
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		61,978	40,081	22,453	70,037	0	0	2,168	196,717	2,741	7,666	207,125
140	Beauty and Barber		0	0	0	38,002	0	0	0	38,002	351	983	39,336
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	43	121	164
	TOTAL	\$ 882,779	\$ 167,968	\$ 107,792	\$ 214,970	\$ 333,500	\$ -	\$ 18,088	\$ 36,459	\$ 812,841	\$ 18,420	\$ 51,518	\$ 882,779

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BETHEL LUTHERAN HOME INC

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 220,196	\$ 220,196										
010	Housekeeping	65,979	1,686	\$ 67,665									
060	Laundry and Linen	12,411	5,016	1,553	\$ 18,980								
065	Dietary	209,664	15,967	4,944	0	\$ 230,576							
155	Social Services	0	0	0	0	0	\$ -						
160	Activities	9,814	14,400	4,459	0	0	0	\$ 28,673					
165	Administration	N/A	14,664	4,541	0	0	0	0		\$ 19,205	\$ 19,205		
166	Medical Records	3,719	843	261	0	0	0	0		4,823		\$ 4,823	
170	Inservice Education - Nursing	463	578	179	0	0	0	0	\$ 1,220				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
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
ROUTINE SERVICES													
105	Skilled Nursing Care	79,760	85,792	26,567	16,998	155,880	0	28,673	1,148	394,816	15,936	4,002	414,754 *
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	1,860	81,250	25,160	1,982	48,422	0	0	73	158,747	2,858	718	162,323
140	Beauty and Barber	0	0	0	0	26,274	0	0	0	26,274	366	92	26,732
145	Other Nonreimbursable	4,042	0	0	0	0	0	0	0	4,042	45	11	4,098
	TOTAL	\$ 607,908	\$ 220,196	\$ 67,665	\$ 18,980	\$ 230,576	\$ -	\$ 28,673	\$ 1,220	\$ 583,880	\$ 19,205	\$ 4,823	\$ 607,908

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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)	\$ 91,401	90%							
	Property Tax (line 40)	10,068	10%	\$ 101,469						
005	Plant Operations and Maintenance			4,967	\$ 4,967					
010	Housekeeping			739	38	\$ 777				
060	Laundry and Linen			2,198	113	18	\$ 2,329			
065	Dietary			6,998	360	57	0	\$ 7,415		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			6,311	325	51	0	0	0	\$ 6,687
165	Administration			6,427	331	52	0	0	0	0
166	Medical Records			369	19	3	0	0	0	0
170	Inservice Education - Nursing			253	13	2	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			37,599	1,935	305	2,086	5,013	0	6,687
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			35,608	1,833	289	243	1,557	0	0
140	Beauty and Barber			0	0	0	0	845	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 101,469	100%	\$ 101,469	\$ 4,967	\$ 777	\$ 2,329	\$ 7,415	\$ -	\$ 6,687

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 91,401	90%							
	Property Tax (line 40)	10,068	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,810	\$ 6,810				
166	Medical Records				391		\$ 391			
170	Inservice Education - Nursing			\$ 269						
	ANCILLARY SERVICES									
075	Patient Supplies			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
	ROUTINE SERVICES									
105	Skilled Nursing Care			253	53,877	5,650	325	59,852	53,913	5,939 *
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			16	39,546	1,013	58	40,618	36,588	4,030
140	Beauty and Barber			0	845	130	7	982	885	97
145	Other Nonreimbursable			0	0	16	1	17	15	2
	TOTAL	\$ 101,469	100%	\$ 269	\$ 94,268	\$ 6,810	\$ 391	\$ 101,469	\$ 91,401	\$ 10,068

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BETHEL LUTHERAN HOME INC

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 44,461												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	337,158												
	Total Costs Allocable as Administration	381,619	55%											
167	CDPH Licensing Fees	13,486	2%											
168	Professional Liability Insurance	29,991	4%											
169	Quality Assurance Fees	269,507	39%											
174	Caregiver Training	0	0%											
	Total	694,603	100%						\$ 694,603					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
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	0	0	0
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	0	0	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
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,805,885	578,122	394,816	53,877	2,832,700	576,358	316,654	11,190	24,886	223,628	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			113,008	196,717	158,747	39,546	508,019	103,364	56,789	2,007	4,463	40,106	0
140	Beauty and Barber			0	38,002	26,274	845	65,120	13,250	7,280	257	572	5,141	0
145	Other Nonreimbursable			3,973	0	4,042	0	8,015	1,631	896	32	70	633	0
	SUBTOTAL	\$ 694,603		\$ 1,922,866	\$ 812,841	\$ 583,880	\$ 94,268	\$ 3,413,854	\$ 694,603					
	Total Administrative Costs							\$ 694,603		\$ 381,619	\$ 13,486	\$ 29,991	\$ 269,507	\$ -
	Unit Cost Multiplier							0.20346591						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,938	\$ 24,028	\$ 7,201	\$ 101,168							
	TOTAL FACILITY COSTS							\$ 4,209,625						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BETHEL LUTHERAN HOME INC

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj 10)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,627									
010	Housekeeping	242	242								
060	Laundry and Linen	720	720	720							
065	Dietary	2,292	2,292	2,292							
155	Social Services										
160	Activities	2,067	2,067	2,067							
165	Administration	2,105	2,105	2,105							
166	Medical Records	121	121	121							
170	Inservice Education - Nursing	83	83	83							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
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
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,315	12,315	12,315	168,560	69,415	1,816,980	1,816,980	1,816,980	2,832,700	2,832,700
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	11,663	11,663	11,663	19,659	21,563			114,868	508,019	508,019
140	Beauty and Barber					11,700				65,120	65,120
145	Other Nonreimbursable									8,015	8,015
	TOTAL STATISTICS	33,235	31,608	31,366	188,219	102,678	1,816,980	1,816,980	1,931,848	3,413,854	3,413,854
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ - 0	\$ 68,665 0.03779073			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 167,968 5.31409770	\$ 107,792 3.43658776	\$ 214,970 1.14212961	\$ 333,500 3.24801390	\$ - 0.00000000	\$ 18,088 0.00995480	\$ 36,459 0.01887276	\$ 18,420 0.00539572	\$ 51,518 0.01509081
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 220,196 6.96646419	\$ 67,665 2.15726852	\$ 18,980 0.10084044	\$ 230,576 2.24561830	\$ - 0.00000000	\$ 28,673 0.01578045	\$ 1,220 0.00063166	\$ 19,205 0.00562574	\$ 4,823 0.00141276
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 101,469 3.05307658	\$ 4,967 0.15715501	\$ 777 0.02476809	\$ 2,329 0.01237495	\$ 7,415 0.07221235	\$ - 0.00000000	\$ 6,687 0.00368014	\$ 269 0.00013899	\$ 6,810 0.00199472	\$ 391 0.00011466

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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	\$ 56,711	\$ 53,707	\$ 110,418	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,558	27,992	57,550	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	113,092	107,104	220,196	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 199,361	\$ 188,803	\$ 388,164	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,611	\$ 19,925	\$ 73,536	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,906	7,064	32,970	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	57,388	8,591	65,979	(Sch 4)
010		Housekeeping - Total	6300	\$ 136,905	\$ 35,580	\$ 172,485	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 31,577	\$ 29,904	\$ 61,481	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	15,367	14,553	29,920	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,171	4,897	10,068	(Sch 5)
045		Property Insurance	7400	22,835	21,626	44,461	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 411,216	\$ 295,363	\$ 706,579	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 126,003	\$ 14,683	\$ 140,686	(Sch 3)
060	.20-.39	Fringe Benefits	6400	60,888	7,096	67,984	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,112	1,299	12,411	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 198,003	\$ 23,078	\$ 221,081	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 140,589	\$ 67,367	\$ 207,956	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,314	34,173	105,487	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	141,586	68,078	209,664	(Sch 4)
065		Dietary - Total	6500	\$ 353,489	\$ 169,618	\$ 523,107	
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		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	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:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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		\$ 0	\$ 0	\$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,113,342	\$ 0	\$ 1,113,342	(Sch 2)
105	.20-.39	Fringe Benefits	6110	517,199	0	517,199	(Sch 2)
105	.49	Agency Staff	6110	106,679	0	106,679	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	82,160	(2,400)	79,760	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,819,380	\$ (2,400)	\$ 1,816,980	
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:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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	\$ 278,904	\$ (201,410)	\$ 77,494	(Sch 2)
139	.20-.39	Fringe Benefits	9100	150,991	(115,477)	35,514	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	348,019	(346,159)	1,860	(Sch 4)
139		Residential Care - Total	9100	\$ 777,914	\$ (663,046)	\$ 114,868	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 3,124	\$ 3,124	(Sch 2)
145	.20-.39	Fringe Benefits	9100		849	849	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		4,042	4,042	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 8,015	\$ 8,015	
146		Subtotal 105 - 145		\$ 2,597,294	\$ (657,431)	\$ 1,939,863	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$	\$ 0	\$ 0	(Sch 2)
155	.20-.39	Fringe Benefits	6600		0	0	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BETHEL LUTHERAN HOME INC

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

Provider NPI:
1255446415

OSHPD Facility Number:
206100684

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	\$ 44,068	\$ 0	\$ 44,068	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,597	0	24,597	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,814	0	9,814	(Sch 4)
160		Activities - Total	6700	\$ 78,479	\$ 0	\$ 78,479	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,228,672	\$ (1,063,836)	\$ 164,836	(Sch 6)
165	.20-.39	Fringe Benefits	6900	54,885	(10,956)	43,929	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	(997,426)	1,125,819	128,393	(Sch 6)
165		Administration - Total	6900	\$ 286,131	\$ 51,027	\$ 337,158	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,873	\$ 1,094	\$ 38,967	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,194	298	11,492	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,616	103	3,719	(Sch 4)
166		Medical Records - Total	6900	\$ 52,683	\$ 1,495	\$ 54,178	
167		CDPH Licensing Fees	6900	\$ 13,486	\$ 0	\$ 13,486	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,213	\$ 6,778	\$ 29,991	(Sch 6)
169		Quality Assurance Fees	6900	\$ 269,507	\$ 0	\$ 269,507	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 19,157	\$ 0	\$ 19,157	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,576	0	16,576	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	463	0	463	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 36,196	\$ 0	\$ 36,196	
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		\$ 759,695	\$ 59,300	\$ 818,995	
200		Total		\$ 4,319,697	\$ (110,072)	\$ 4,209,625	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 415,923	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255446415		14
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 expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$415,923	\$415,923

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255446415	14	
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>										
2	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$56,711	\$53,707	\$110,418
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	29,558	27,992	57,550
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabr	113,092	107,104	220,196
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wage:	53,611	19,925	73,536
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	25,906	7,064	32,970
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	57,388	8,591	65,979
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	31,577	29,904	61,481
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	15,367	14,553	29,920
	10.5	040	4	8A-1	040	4	Property Taxes	5,171	4,897	10,068
	10.5	045	4	8A-1	045	4	Property Insurance	22,835	21,626	44,461
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	126,003	14,683	140,686
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	60,888	7,096	67,984
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	11,112	1,299	12,411
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	140,589	67,367	207,956
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	71,314	34,173	105,487
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	141,586	68,358	209,944 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	1,228,672	94,859	1,323,531 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	54,885	41,577	96,462 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	(997,426)	30,296	(967,130) *
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	278,904	(250,541)	28,363 *
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	150,991	(117,902)	33,089 *
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	348,019	(286,628)	61,391 *
To reverse the provider's reclassifications of reported residential care expenses for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										

Provider Name							Fiscal Period		Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255446415		14
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>											
3	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	*	\$28,363	\$69,204	\$97,567 *
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	*	33,089	30,853	63,942 *
	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages		0	3,124	3,124
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Employee Benefits		0	849	849
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other Nonlabor		0	4,042	4,042
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		37,873	1,094	38,967
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		11,194	298	11,492
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		3,616	103	3,719
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		23,213	6,778	29,991
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	1,323,531	(73,422)	1,250,109 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	96,462	(32,000)	64,462 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	(967,130)	(10,923)	(978,053) *
To reclassify medical records expense, liability insurance expense, Residential Care direct care costs and Independent Living expenses to the appropriate cost centers for proper cost determination. 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	*	(\$978,053)	\$2,400	(\$975,653) *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		82,160	(2,400)	79,760
To reclassify Medical Director fees to the Administration cost center for proper cost determination. 42 CFR 413.20, 413.24 and 483.75(i)(2) CMS Pub. 15-1, Sections 2202.6 and 2304 CCR, Title 22, Sections 51511(c) and 52000(b)											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	(\$975,653)	\$1,105,806	\$130,153 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	1,250,109	(1,085,273)	164,836
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	64,462	(20,533)	43,929
To reclassify administration expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255446415		14
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 COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$130,153	
6							To adjust provider's eliminations of nonallowable costs to agree with the general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(\$1,379)
7							To abate interest income against interest expense due to insufficient documentation. 42 CFR 413.20, 413.24 and 413.153(b)(2)(iii) CMS Pub. 15-1, Sections 202.2, 2300 and 2304 CMS Pub. 15-2, Section 3613			(381) (\$1,760) \$128,393
8	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate BBQ revenue against the related cost. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328D CMS Pub. 15-2, Section 3613	*	\$209,944	(\$280) \$209,664
9	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	*	\$97,567	(\$20,073) \$77,494
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	*	63,942	(28,428) 35,514
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor To adjust Residential Care expense to agree with the provider's records. 42 CFR 413.20 and 413.24, CMS Pub. 15-1, Sections 2300 and 2304	*	61,391	(59,531) 1,860

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255446415		14
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
10	10.7	105	8	7	105	N/A	Skilled Nursing Care (Direct Expenses)	1,819,381	(2,401)	1,816,980	
	10.7	139	8	7	139	N/A	Residential Care	0	114,868	114,868	
	10.7	175	8	7	N/A	N/A	Total Statistic - Inservice Education To adjust direct expense statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	1,819,381	112,467	1,931,848	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255446415		14
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						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
	4.1	5	2	1	15	N/A	Medi-Cal Days		14,496			
11	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 July 31, 2012 Report Date: September 4, 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								(221)			
12	To adjust Medi-Cal days for the over billed days in conjunction with adjustment 15. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.54, 413.60 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541								(30) (251)	14,245		

Provider Name							Fiscal Period			Provider NPI		Adjustments
BETHEL LUTHERAN HOME INC							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255446415		14
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 OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
13							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$3,444		
14							To recover Medi-Cal overpayments for the days billed beyond the provider's discharge records. 42 CFR 433.139, 413.20 and 413.24 and 431.07 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1			<u>2,402</u> \$5,846	\$5,846	