

**REPORT
ON THE
RATE SETTING AUDIT**

**ATHERTON HEALTHCARE
MENLO PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023182938**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Mandy Lin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

David Dediachvili, Owner
Atherton Healthcare
1275 Crane Street
Menlo Park, CA 94025

ATHERTON HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1023182938
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

David Dediachvili
Page 2

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:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility No.:
206410820

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	\$ 4,856,072	\$ 95.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,019,493	\$ 19.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,110,037	\$ 21.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 784,771	\$ 15.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 113,626	\$ 2.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 37,726	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 132,885	\$ 2.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 550,745	\$ 10.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,107,024	\$ 21.70
11	Cost of Routine Service/Audited Total Costs	\$ 9,818,395	\$ 9,712,380	\$ 190.40
12	Total Patient Days (Adj)	51,010	51,010	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.48	\$ 190.40	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 9)	38,247	6,355	
16	Medi-Cal Managed Care Days (Adj 10)		31,391	
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:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility No.:
206410820

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:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility No.:
206410820

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	\$ 86,380	\$ 86,380		
160	Activities	192,647		\$ 192,647	
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	4,577,045	86,380	192,647	4,856,072
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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,856,072	\$ 86,380	\$ 192,647	\$ 4,856,072

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ATHERTON HEALTHCARE

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	\$ 114,419	\$ 114,419										
010	Housekeeping	247,212	1,031	\$ 248,243									
060	Laundry and Linen	36,887	3,011	6,591	\$ 46,489								
065	Dietary	482,240	6,937	15,188	0	\$ 504,366							
155	Social Services	N/A	1,130	2,475	0	0	\$ 3,605						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	785	1,719	0	0	0	0		\$ 2,505	\$ 2,505		
166	Medical Records	90,222	4,363	9,552	0	0	0	0		104,138		\$ 104,138	
170	Inservice Education - Nursing	85,637	0	0	0	0	0	0	\$ 85,637				
ANCILLARY SERVICES													
075	Patient Supplies		762	1,667	0	0	0	0	0	2,429	3	122	\$ 2,554
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,332	7,295	0	0	0	0	0	10,627	211	8,752	19,589
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		643	1,407	0	0	0	0	0	2,049	156	6,466	8,671
083	Speech Pathology		0	0	0	0	0	0	0	0	39	1,623	1,662
085	Pharmacy		0	0	0	0	0	0	0	0	92	3,812	3,904
090	Laboratory		0	0	0	0	0	0	0	0	13	550	563
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	3	123	126
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		92,424	202,348	46,489	504,366	3,605	0	85,637	934,870	1,988	82,636	1,019,493 *
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		0	0	0	0	0	0	0	0	1	53	54
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,056,617	\$ 114,419	\$ 248,243	\$ 46,489	\$ 504,366	\$ 3,605	\$ -	\$ 85,637	\$ 949,974	\$ 2,505	\$ 104,138	\$ 1,056,617

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ATHERTON HEALTHCARE

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	\$ 341,360	\$ 341,360										
010	Housekeeping	58,466	3,077	\$ 61,543									
060	Laundry and Linen	23,217	8,982	1,634	\$ 33,833								
065	Dietary	353,168	20,697	3,765	0	\$ 377,631							
155	Social Services	44,995	3,373	614	0	0	\$ 48,981						
160	Activities	23,305	0	0	0	0	0	\$ 23,305					
165	Administration	N/A	2,343	426	0	0	0	0		\$ 2,769	\$ 2,769		
166	Medical Records	7,929	13,017	2,368	0	0	0	0		23,314		\$ 23,314	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	0	2,272	413	0	0	0	0	0	2,685	3	27	\$ 2,716
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	770,033	9,940	1,808	0	0	0	0	0	781,782	233	1,959	783,974
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	596,271	1,917	349	0	0	0	0	0	598,537	172	1,448	600,156
083	Speech Pathology	152,124	0	0	0	0	0	0	0	152,124	43	363	152,531
085	Pharmacy	357,291	0	0	0	0	0	0	0	357,291	101	854	358,246
090	Laboratory	51,535	0	0	0	0	0	0	0	51,535	15	123	51,673
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	11,568	0	0	0	0	0	0	0	11,568	3	28	11,599
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	279,683	275,741	50,165	33,833	377,631	48,981	23,305	0	1,089,339	2,198	18,501	1,110,037
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	4,940	0	0	0	0	0	0	0	4,940	1	12	4,953
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,075,885	\$ 341,360	\$ 61,543	\$ 33,833	\$ 377,631	\$ 48,981	\$ 23,305	\$ -	\$ 3,049,801	\$ 2,769	\$ 23,314	\$ 3,075,885

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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)	\$ 827,071	87%							
	Property Tax (line 40)	119,751	13%	\$ 946,822						
005	Plant Operations and Maintenance			7,813	\$ 7,813					
010	Housekeeping			8,464	70	\$ 8,534				
060	Laundry and Linen			24,707	206	227	\$ 25,140			
065	Dietary			56,934	474	522	0	\$ 57,930		
155	Social Services			9,277	77	85	0	0	\$ 9,440	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			6,445	54	59	0	0	0	0
166	Medical Records			35,808	298	328	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,250	52	57	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,344	228	251	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,274	44	48	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			758,506	6,311	6,956	25,140	57,930	9,440	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 946,822	100%	\$ 946,822	\$ 7,813	\$ 8,534	\$ 25,140	\$ 57,930	\$ 9,440	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 827,071	87%							
	Property Tax (line 40)	119,751	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,558	\$ 6,558				
166	Medical Records				36,434		\$ 36,434			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,359	8	43	\$ 6,410	\$ 5,599	\$ 811
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	27,822	551	3,062	31,436	27,460	3,976
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,366	407	2,262	8,035	7,019	1,016
083	Speech Pathology			0	0	102	568	670	585	85
085	Pharmacy			0	0	240	1,334	1,574	1,375	199
090	Laboratory			0	0	35	192	227	198	29
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8	43	51	45	6
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	864,282	5,204	28,911	898,398	784,771	113,626
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	0	3	18	22	19	3
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 946,822	100%	\$ -	\$ 903,830	\$ 6,558	\$ 36,434	\$ 946,822	\$ 827,071	\$ 119,751

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ATHERTON HEALTHCARE

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,717												
055	Interest - Other	18,949												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,364,403												
	Total Costs Allocable as Administration	1,395,069	61%											
167	CDPH Licensing Fees	47,542	2%											
168	Professional Liability Insurance	167,461	7%											
169	Quality Assurance Fees	694,047	30%											
174	Caregiver Training	0	0%											
	Total	2,304,119	100%						\$ 2,304,119					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,429	\$ 2,685	\$ 6,359	\$ 11,474	2,709	\$ 1,640	\$ 56	\$ 197	\$ 816	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,627	781,782	27,822	820,231	193,645	117,246	3,996	14,074	58,330	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,049	598,537	5,366	605,952	143,057	86,616	2,952	10,397	43,092	0
083	Speech Pathology			0	0	152,124	0	152,124	35,914	21,745	741	2,610	10,818	0
085	Pharmacy			0	0	357,291	0	357,291	84,351	51,072	1,740	6,131	25,408	0
090	Laboratory			0	0	51,535	0	51,535	12,167	7,367	251	884	3,665	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11,568	0	11,568	2,731	1,654	56	198	823	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			4,856,072	934,870	1,089,339	864,282	7,744,563	1,828,380	1,107,024	37,726	132,885	550,745	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			0	0	4,940	0	4,940	1,166	706	24	85	351	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,304,119		\$ 4,856,072	\$ 949,974	\$ 3,049,801	\$ 903,830	\$ 9,759,677	\$ 2,304,119					
	Total Administrative Costs							\$ 2,304,119		\$ 1,395,069	\$ 47,542	\$ 167,461	\$ 694,047	\$ -
	Unit Cost Multiplier							0.23608557						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 106,643	\$ 26,084	\$ 42,992	\$ 175,719							
	TOTAL FACILITY COSTS							\$ 12,239,515						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ATHERTON HEALTHCARE

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	240									
010	Housekeeping	260	260								
060	Laundry and Linen	759	759	759							
065	Dietary	1,749	1,749	1,749							
155	Social Services	285	285	285							
160	Activities										
165	Administration	198	198	198							
166	Medical Records	1,100	1,100	1,100							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	192	192	192						11,474	11,474
077	Specialized Support Surfaces									0	0
080	Physical Therapy	840	840	840						820,231	820,231
081	Respiratory Therapy									0	0
082	Occupational Therapy	162	162	162						605,952	605,952
083	Speech Pathology									152,124	152,124
085	Pharmacy	0	0	0						357,291	357,291
090	Laboratory									51,535	51,535
095	Home Health Services									0	0
100	Other Ancillary Services									11,568	11,568
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	23,301	23,301	23,301	251,750	151,050	4,856,728	4,856,728	4,856,728	7,744,563	7,744,563
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									4,940	4,940
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,086	28,846	28,586	251,750	151,050	4,856,728	4,856,728	4,856,728	9,759,677	9,759,677
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 86,380	\$ 192,647			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017785637	0.039666006			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 114,419	\$ 248,243	\$ 46,489	\$ 504,366	\$ 3,605	\$ -	\$ 85,637	\$ 2,505	\$ 104,138
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.96654649	8.68408669	0.18466268	3.33906625	0.00074236	0.00000000	0.01763265	0.00025665	0.01067020
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 341,360	\$ 61,543	\$ 33,833	\$ 377,631	\$ 48,981	\$ 23,305	\$ -	\$ 2,769	\$ 23,314
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.83387645	2.15290030	0.13439112	2.50003888	0.01008523	0.00479850	0.00000000	0.00028376	0.00238886
	TOTAL CAPITAL COSTS - SCH. 5	\$ 946,822	\$ 7,813	\$ 8,534	\$ 25,140	\$ 57,930	\$ 9,440	\$ -	\$ -	\$ 6,558	\$ 36,434
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.55249948	0.27083824	0.29854012	0.09985901	0.38351648	0.00194364	0.00000000	0.00000000	0.00067196	0.00373312

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	\$ 98,470	\$ 0	\$ 98,470	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,949	0	15,949	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	341,360	0	341,360	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 455,779	\$ 0	\$ 455,779	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 212,753	\$ 0	\$ 212,753	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,459	0	34,459	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,466	0	58,466	(Sch 4)
010		Housekeeping - Total	6300	\$ 305,678	\$ 0	\$ 305,678	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	34,807	0	34,807	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	64,097	0	64,097	(Sch 5)
035		Leases and Rentals	7200	723,808	4,359	728,167	(Sch 5)
040		Property Taxes	7300	131,498	(11,747)	119,751	(Sch 5)
045		Property Insurance	7400	11,717	0	11,717	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 18,949	\$ 0	\$ 18,949	(Sch 6)
057		Subtotal 005 - 055		\$ 1,746,333	\$ (7,388)	\$ 1,738,945	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,745	\$ 0	\$ 31,745	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,142	0	5,142	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,217	0	23,217	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,104	\$ 0	\$ 60,104	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 415,020	\$ 0	\$ 415,020	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,220	0	67,220	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	353,168	0	353,168	(Sch 4)
065		Dietary - Total	6500	\$ 835,408	\$ 0	\$ 835,408	
070		Provision for Bad Debts	7700	\$ 0	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:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	770,033	0	770,033	(Sch 4)
080		Physical Therapy - Total	8200	\$ 770,033	\$ 0	\$ 770,033	
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	596,271	0	596,271	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 596,271	\$ 0	\$ 596,271	
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	152,124	0	152,124	(Sch 4)
083		Speech Pathology - Total	8280	\$ 152,124	\$ 0	\$ 152,124	
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	357,291	0	357,291	(Sch 4)
085		Pharmacy - Total	8300	\$ 357,291	\$ 0	\$ 357,291	
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	51,535	0	51,535	(Sch 4)
090		Laboratory - Total	8400	\$ 51,535	\$ 0	\$ 51,535	
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	11,568	0	11,568	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 11,568	\$ 0	\$ 11,568	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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		\$ 1,938,822	\$ 0	\$ 1,938,822	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,939,044	0	\$ 3,939,044	(Sch 2)
105	.20-.39	Fringe Benefits	6110	638,001	0	638,001	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	284,613	(4,930)	279,683	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,861,658	\$ (4,930)	\$ 4,856,728	
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:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	\$	\$ 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	4,940	0	4,940 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,940	\$ 0	\$ 4,940
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		\$ 4,866,598	\$ (4,930)	\$ 4,861,668
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 74,339	\$ 0	\$ 74,339 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,041	0	12,041 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	44,995	0	44,995 (Sch 4)
155		Social Services - Total	6600	\$ 131,375	\$ 0	\$ 131,375

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

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

Provider NPI:
1023182938

OSHPD Facility Number:
206410820

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	\$ 165,794	\$ 0	\$ 165,794	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,853	0	26,853	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,305	0	23,305	(Sch 4)
160		Activities - Total	6700	\$ 215,952	\$ 0	\$ 215,952	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,099,622	\$ (58,155)	\$ 1,041,467	(Sch 6)
165	.20-.39	Fringe Benefits	6900	178,104	0	178,104	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	190,436	(45,604)	144,832	(Sch 6)
165		Administration - Total	6900	\$ 1,468,162	\$ (103,759)	\$ 1,364,403	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 77,646	\$ 0	\$ 77,646	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,576	0	12,576	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,929	0	7,929	(Sch 4)
166		Medical Records - Total	6900	\$ 98,151	\$ 0	\$ 98,151	
167		CDPH Licensing Fees	6900	\$ 47,542	\$ 0	\$ 47,542	(Sch 6)
168		Professional Liability Insurance	6900	\$ 167,461	\$ 0	\$ 167,461	(Sch 6)
169		Quality Assurance Fees	6900	\$ 694,047	\$ 0	\$ 694,047	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,700	\$ 0	\$ 73,700	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,937	0	11,937	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,637	\$ 0	\$ 85,637	
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		\$ 2,908,327	\$ (103,759)	\$ 2,804,568	
200		Total		\$ 12,355,592	\$ (116,077)	\$ 12,239,515	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 252,320	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023182938		10
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	\$252,320	\$252,320

Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023182938		10
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.				
RECLASSIFICATION OF REPORTED COSTS										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$723,808	\$4,359	\$728,167
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	190,436	(4,359)	186,077 *
							To reclassify lease 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 CCR, Title 22, Sections 52000(e) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023182938		10
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 COSTS										
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's record. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$131,498	(\$11,747)	\$119,751
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate owner's credit card expense due to lack of documentation and not related to patient care. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304 W&I Code 14124.2(b)	\$186,077	(\$38,945)	\$147,132 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate administration expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$147,132	(\$2,300)	\$144,832
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages To adjust owner compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, and 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	\$1,099,622	(\$58,155)	\$1,041,467
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	\$284,613	(\$4,930)	\$279,683

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1023182938		10
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>												
8	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	192	192		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	192	(192)	0		
							To adjust reclassify footage statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period		Provider NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1023182938		10
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>											
9	4.1	5	2	1	15	N/A	Medi-Cal Days 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 March 20, 2013 Report Date: March 20, 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	38,247	(31,892)	6,355	
10	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	31,391	31,391	