

**REPORT
ON THE
RATE SETTING AUDIT**

**NEW BETHANY
LOS BANOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1083602304**

**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: Kathy Atkins
Auditor: Jeffrey Swan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Sr. Lucinda Dias Fonseca, Administrator
New Bethany
1441 Berkeley Drive
Los Banos, CA 93635

PROVIDER: NEW BETHANY
NATIONAL PROVIDER IDENTIFIER: 1083602304
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 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.

Sr. Lucinda Dias Fonseca
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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—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:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility No.:
206244031

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	\$ 1,176,739	\$ 99.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 257,287	\$ 21.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 233,182	\$ 19.79
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 190,881	\$ 16.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,302	\$ 0.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,742	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,471	\$ 2.16
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 120,197	\$ 10.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 158,607	\$ 13.46
11	Cost of Routine Service/Audited Total Costs	\$ 2,468,223.00	\$ 2,170,409	\$ 184.17
12	Total Patient Days (Adj)	11,785	11,785	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.44	\$ 184.17	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 10)	5,478	0	
16	Medi-Cal Managed Care Days (Adj 11)		5,478	
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:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility No.:
206244031

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:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility No.:
206244031

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	\$ 44,508	\$ 44,508		
160	Activities	57,845		\$ 57,845	
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	1,074,386	44,508	57,845	1,176,739 *
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	\$ 1,176,739	\$ 44,508	\$ 57,845	\$ 1,176,739

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: NEW BETHANY Provider NPI: 1083602304 OSHPD Facility Number: 206244031 Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 25,877	\$ 25,877										
010	Housekeeping	74,013	459	\$ 74,472									
060	Laundry and Linen	40,466	678	1,986	\$ 43,130								
065	Dietary	124,376	1,353	3,964	0	\$ 129,693							
155	Social Services	N/A	82	240	0	0	\$ 322						
160	Activities	N/A	548	1,606	0	0	0	\$ 2,155					
165	Administration	N/A	4,893	14,335	0	0	0	0		\$ 19,227	\$ 19,227		
166	Medical Records	33,722	27	80	0	0	0	0		33,829		\$ 33,829	
170	Inservice Education - Nursing	12,100	71	208	0	0	0	0	\$ 12,379				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	238	419	\$ 657
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		249	730	0	0	0	0	0	980	1,168	2,055	4,203
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		21	62	0	0	0	0	0	84	993	1,747	2,824
083	Speech Pathology		14	42	0	0	0	0	0	56	24	42	122
085	Pharmacy		137	400	0	0	0	0	0	537	473	832	1,842
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	147	259	407
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		8,041	23,560	43,130	127,851	322	2,155	12,379	217,439	14,441	25,408	257,287 *
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		82	240	0	0	0	0	0	322	24	41	387
145	Other Nonreimbursable		9,221	27,017	0	1,842	0	0	0	38,080	1,720	3,026	42,825
	TOTAL	\$ 310,554	\$ 25,877	\$ 74,472	\$ 43,130	\$ 129,693	\$ 322	\$ 2,155	\$ 12,379	\$ 257,497	\$ 19,227	\$ 33,829	\$ 310,554

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name: NEW BETHANY Provider NPI: 1083602304 OSHPD Facility Number: 206244031 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	\$ 102,899	\$ 102,899										
010	Housekeeping	24,509	1,826	\$ 26,335									
060	Laundry and Linen	2,496	2,695	702	\$ 5,894								
065	Dietary	93,228	5,380	1,402	0	\$ 100,010							
155	Social Services	0	326	85	0	0	\$ 411						
160	Activities	2,116	2,180	568	0	0	0	\$ 4,864					
165	Administration	N/A	19,455	5,069	0	0	0	0		\$ 24,524	\$ 24,524		
166	Medical Records	0	109	28	0	0	0	0		137		\$ 137	
170	Inservice Education - Nursing	7,294	283	74	0	0	0	0	\$ 7,650				
	ANCILLARY SERVICES												
075	Patient Supplies	28,890	0	0	0	0	0	0	0	28,890	304	2	\$ 29,195
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	136,177	991	258	0	0	0	0	0	137,427	1,490	8	138,925
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	119,987	85	22	0	0	0	0	0	120,094	1,267	7	121,367
083	Speech Pathology	2,577	57	15	0	0	0	0	0	2,648	30	0	2,679
085	Pharmacy	54,317	543	142	0	0	0	0	0	55,002	603	3	55,608
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	17,881	0	0	0	0	0	0	0	17,881	188	1	18,070
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	56,944	31,976	8,331	5,894	98,589	411	4,864	7,650	214,660	18,419	103	233,182 *
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	1,030	326	85	0	0	0	0	0	1,441	30	0	1,471
145	Other Nonreimbursable	0	36,667	9,554	0	1,421	0	0	0	47,641	2,193	12	49,847
	TOTAL	\$ 650,345	\$ 102,899	\$ 26,335	\$ 5,894	\$ 100,010	\$ 411	\$ 4,864	\$ 7,650	\$ 625,684	\$ 24,524	\$ 137	\$ 650,345

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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)	\$ 335,778	99%							
	Property Tax (line 40)	2,290	1%	\$ 338,068						
005	Plant Operations and Maintenance			18,880	\$ 18,880					
010	Housekeeping			5,664	335	\$ 5,999				
060	Laundry and Linen			8,361	495	160	\$ 9,016			
065	Dietary			16,689	987	319	0	\$ 17,995		
155	Social Services			1,011	60	19	0	0	\$ 1,091	
160	Activities			6,763	400	129	0	0	0	\$ 7,293
165	Administration			60,349	3,570	1,155	0	0	0	0
166	Medical Records			337	20	6	0	0	0	0
170	Inservice Education - Nursing			877	52	17	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			3,075	182	59	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			263	16	5	0	0	0	0
083	Speech Pathology			175	10	3	0	0	0	0
085	Pharmacy			1,686	100	32	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			99,188	5,867	1,898	9,016	17,739	1,091	7,293
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			1,011	60	19	0	0	0	0
145	Other Nonreimbursable			113,739	6,728	2,176	0	256	0	0
	TOTAL	\$ 338,068	100%	\$ 338,068	\$ 18,880	\$ 5,999	\$ 9,016	\$ 17,995	\$ 1,091	\$ 7,293

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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)	\$ 335,778	99%							
	Property Tax (line 40)	2,290	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 65,073	\$ 65,073				
166	Medical Records				364		\$ 364			
170	Inservice Education - Nursing			\$ 945						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	806	5	\$ 810	\$ 805	\$ 5
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,315	3,954	22	7,291	7,242	49
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	284	3,361	19	3,663	3,638	25
083	Speech Pathology			0	189	81	0	270	268	2
085	Pharmacy			0	1,818	1,600	9	3,427	3,404	23
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	499	3	502	498	3
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			945	143,036	48,874	273	192,183	190,881	1,302*
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	1,091	80	0	1,171	1,163	8
145	Other Nonreimbursable			0	122,899	5,820	33	128,751	127,879	872
	TOTAL	\$ 338,068	100%	\$ 945	\$ 272,631	\$ 65,073	\$ 364	\$ 338,068	\$ 335,778	\$ 2,290

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: NEW BETHANY Provider NPI: 1083602304 OSHPD Facility Number: 206244031 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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 14,676												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	196,503												
	Total Costs Allocable as Administration	211,179	51%											
167	CDPH Licensing Fees	8,977	2%											
168	Professional Liability Insurance	33,914	8%											
169	Quality Assurance Fees	160,038	39%											
174	Caregiver Training	0	0%											
	Total	414,108	100%						\$ 414,108					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 28,890	\$ -	\$ 28,890	5,129	\$ 2,616	\$ 111	\$ 420	\$ 1,982	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	980	137,427	3,315	141,722	25,160	12,831	545	2,061	9,724	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	84	120,094	284	120,461	21,386	10,906	464	1,751	8,265	0
083	Speech Pathology			0	56	2,648	189	2,893	514	262	11	42	199	0
085	Pharmacy			0	537	55,002	1,818	57,357	10,183	5,193	221	834	3,935	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	17,881	0	17,881	3,174	1,619	69	260	1,227	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			1,176,739	217,439	214,660	143,036	1,751,874	311,018	158,607	6,742	25,471	120,197	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	322	1,441	1,091	2,854	507	258	11	41	196	0
145	Other Nonreimbursable			0	38,080	47,641	122,899	208,620	37,037	18,888	803	3,033	14,314	0
	SUBTOTAL	\$ 414,108		\$ 1,176,739	\$ 257,497	\$ 625,684	\$ 272,631	\$ 2,332,551	\$ 414,108					
	Total Administrative Costs							\$ 414,108		\$ 211,179	\$ 8,977	\$ 33,914	\$ 160,038	\$ -
	Unit Cost Multiplier							0.17753436						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 53,057	\$ 24,661	\$ 65,437	\$ 143,155							
	TOTAL FACILITY COSTS							\$ 2,889,814						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
NEW BETHANYProvider NPI:
1083602304OSHPD Facility Number:
206244031Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	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	2,800									
010	Housekeeping	840	840								
060	Laundry and Linen	1,240	1,240	1,240							
065	Dietary	2,475	2,475	2,475							
155	Social Services	150	150	150							
160	Activities	1,003	1,003	1,003							
165	Administration	8,950	8,950	8,950							
166	Medical Records	50	50	50							
170	Inservice Education - Nursing	130	130	130							
ANCILLARY SERVICES											
075	Patient Supplies									28,890	28,890
077	Specialized Support Surfaces									0	0
080	Physical Therapy	456	456	456						141,722	141,722
081	Respiratory Therapy									0	0
082	Occupational Therapy	39	39	39						120,461	120,461
083	Speech Pathology	26	26	26						2,893	2,893
085	Pharmacy	250	250	250						57,357	57,357
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									17,881	17,881
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	14,710	14,710	14,710	116,557	34,839	1,131,330	1,131,330	1,131,330	1,751,874	1,751,874
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	150	150	150						2,854	2,854
145	Other Nonreimbursable	16,868	16,868	16,868		502				208,620	208,620
	TOTAL STATISTICS	50,137	47,337	46,497	116,557	35,341	1,131,330	1,131,330	1,131,330	2,332,551	2,332,551
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,508 0.039341306	\$ 57,845 0.051130086			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 25,877 0.54665484	\$ 74,472 1.60165581	\$ 43,130 0.37003273	\$ 129,693 3.66976228	\$ 322 0.00028484	\$ 2,155 0.00190462	\$ 12,379 0.01094224	\$ 19,227 0.00824307	\$ 33,829 0.01450318
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 102,899 2.17375415	\$ 26,335 0.56637963	\$ 5,894 0.05056553	\$ 100,010 2.82985289	\$ 411 0.00036331	\$ 4,864 0.00429968	\$ 7,650 0.00676215	\$ 24,524 0.01051389	\$ 137 0.00005874
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 338,068 6.74288450	\$ 18,880 0.39884396	\$ 5,999 0.12902019	\$ 9,016 0.07735038	\$ 17,995 0.50918488	\$ 1,091 0.00096401	\$ 7,293 0.00644601	\$ 945 0.00083547	\$ 65,073 0.02789787	\$ 364 0.00015585

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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	\$ 17,998	\$ (367)	\$ 17,631	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,114	132	8,246	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	104,949	(2,050)	102,899	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 131,061	\$ (2,285)	\$ 128,776	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 49,728	\$ (632)	\$ 49,096	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,967	(50)	24,917	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,717	(1,208)	24,509	(Sch 4)
010		Housekeeping - Total	6300	\$ 100,412	\$ (1,890)	\$ 98,522	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 139,534	\$ 0	\$ 139,534	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	9,446	0	9,446	(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	2,695	(405)	2,290	(Sch 5)
045		Property Insurance	7400	19,373	(4,697)	14,676	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	186,798	0	186,798	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 589,319	\$ (9,277)	\$ 580,042	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,611	\$ (604)	\$ 29,007	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,556	(97)	11,459	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,496	0	2,496	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 43,663	\$ (701)	\$ 42,962	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 82,132	\$ (1,678)	\$ 80,454	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,056	(134)	43,922	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	90,981	2,247	93,228	(Sch 4)
065		Dietary - Total	6500	\$ 217,169	\$ 435	\$ 217,604	
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	28,890	0	28,890	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,890	\$ 0	\$ 28,890	
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:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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	136,177	0	136,177	(Sch 4)
080		Physical Therapy - Total	8200	\$ 136,177	\$ 0	\$ 136,177	
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	119,987	0	119,987	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 119,987	\$ 0	\$ 119,987	
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	2,577	0	2,577	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,577	\$ 0	\$ 2,577	
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	51,853	2,464	54,317	(Sch 4)
085		Pharmacy - Total	8300	\$ 51,853	\$ 2,464	\$ 54,317	
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	17,881	0	17,881	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,881	\$ 0	\$ 17,881	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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		\$ 357,365	\$ 2,464	\$ 359,829	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 748,502	\$ (15,269)	\$ 733,233	(Sch 2)
105	.20-.39	Fringe Benefits	6110	350,310	(9,157)	341,153	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	60,833	(3,889)	56,944	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,159,645	\$ (28,315)	\$ 1,131,330	
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:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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	1,030	0	1,030 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,030	\$ 0	\$ 1,030
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		\$ 1,160,675	\$ (28,315)	\$ 1,132,360
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,580	\$ (481)	\$ 23,099 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,630	(221)	21,409 (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	\$ 45,210	\$ (702)	\$ 44,508

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
NEW BETHANY

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

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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	\$ 38,720	\$ (790)	\$ 37,930	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,095	(180)	19,915	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,116	0	2,116	(Sch 4)
160		Activities - Total	6700	\$ 60,931	\$ (970)	\$ 59,961	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 84,449	\$ (6,950)	\$ 77,499	(Sch 6)
165	.20-.39	Fringe Benefits	6900	41,179	550	41,729	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	74,025	3,250	77,275	(Sch 6)
165		Administration - Total	6900	\$ 199,653	\$ (3,150)	\$ 196,503	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 24,562	\$ 0	\$ 24,562	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,160	0	9,160	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 33,722	\$ 0	\$ 33,722	
167		CDPH Licensing Fees	6900	\$ 8,977	\$ 0	\$ 8,977	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,914	\$ 0	\$ 33,914	(Sch 6)
169		Quality Assurance Fees	6900	\$ 160,038	\$ 0	\$ 160,038	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 8,736	\$ (178)	\$ 8,558	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,452	90	3,542	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	7,294	0	7,294	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 19,482	\$ (88)	\$ 19,394	
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		\$ 561,927	\$ (4,910)	\$ 557,017	
200		Total		\$ 2,930,118	\$ (40,304)	\$ 2,889,814	

210	0.24	Total Facility Group Health Insurance *(Adj 1)	6900			\$ 157,613	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
NEW BETHANY

Provider NPI:
1083602304

OSHPD Facility Number:
206244031

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	(367)			(367)				
005	2	Plant Operations and Maintenance - Fringe Benefits	132			132				
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(2,050)			(2,050)				
010	1	Housekeeping - Salaries and Wages	(632)			(632)				
010	2	Housekeeping - Fringe Benefits	(50)			(50)				
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	(1,208)			(1,208)				
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(405)				(405)			
045	4	Property Insurance	(4,697)	(4,697)						
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	(604)			(604)				
060	2	Laundry and Linen - Fringe Benefits	(97)			(97)				
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	(1,678)			(1,678)				
065	2	Dietary - Fringe Benefits	(134)			(134)				
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	2,247			2,247				
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	2,464		2,464					
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(15,269)			(15,269)				
105	2	Skilled Nursing Care - Fringe Benefits	(9,157)			(9,157)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(3,889)		(2,464)	(905)		(520)		
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	(481)			(481)				
155	2	Social Services - Fringe Benefits	(221)			(221)				
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	(790)			(790)				
160	2	Activities - Fringe Benefits	(180)			(180)				
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(6,950)			(6,950)				
165	2	Administration - Fringe Benefits	550			550				
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	3,250	4,697		(1,447)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	(178)			(178)				
170	2	Inservice Education - Nursing - Fringe Benefits	90			90				
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083602304		11
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 total Group Health Insurance in the audit fo informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$157,613	\$157,613	

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083602304		11
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					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$74,025	\$4,697	\$78,722 *	
	10.5	045	4	8A-1	045	4	Property Insurance To reclassify auto insurance for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	19,373	(4,697)	14,676	
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabo	\$51,853	\$2,464	\$54,317	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo To reclassify pharmacy expense 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 2302.6	60,833	(2,464)	58,369 *	

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1083602304		11
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										
4	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wage	\$17,998	(\$367)	\$17,631
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefit	8,114	132	8,246
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	104,949	(2,050)	102,899
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wage:	49,728	(632)	49,096
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	24,967	(50)	24,917
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabo	25,717	(1,208)	24,509
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wage	29,611	(604)	29,007
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit	11,556	(97)	11,459
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wage:	82,132	(1,678)	80,454
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefit:	44,056	(134)	43,922
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	90,981	2,247	93,228
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	748,502	(15,269)	733,233
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	350,310	(9,157)	341,153
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* 58,369	(905)	57,464 *
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wage:	23,580	(481)	23,099
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefit:	21,630	(221)	21,409
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wage:	38,720	(790)	37,930
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefit:	20,095	(180)	19,915
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	84,449	(6,950)	77,499
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	41,179	550	41,729
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 78,722	(1,447)	77,275
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wage	8,736	(178)	8,558
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefit	3,452	90	3,542
To reconcile the reported expenses to agree with the provider financial statements 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
5	10.5	040	4	8A-1	040	4	Property Taxes	\$2,695	(\$405)	\$2,290
To adjust the reported property tax expense to agree with t provider's invoices 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

*Balance carried forward from prior/to subsequent adjustmen

Provider Name							Fiscal Period		Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1083602304		11
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											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate citation expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$57,464	(\$520)	\$56,944

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083602304		11
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 STATISTICS												
7	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	2,800	2,800		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	840	840		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,240	1,240		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,475	2,475		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	456	456		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	39	39		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	26	26		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	250	250		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	14,710	14,710		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	150	150		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	16,868	16,868		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	150	150		
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,003	1,003		
	10.7	165	1,2,3	7	165	N/A	Administration	0	8,950	8,950		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	50	50		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	130	130		
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	0	50,137	50,137		
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations and Maintenance	0	47,337	47,337		
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	0	46,497	46,497		
To adjust square footage statistic to agree with the provider's square footage worksheet in order to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2300, 2304 and 2306												
8	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	116,557	116,557		
	10.7	175	4	7	N/A	N/A	Total Statistic - Laundry and Linen	0	116,557	116,557		
To include laundry pound statistic for proper allocation of overhead costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083602304		11
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 STATISTICS												
9	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals)	0	34,839	34,839		
	10.7	145	5	7	145	N/A	Other Nonreimbursable	0	502	502		
	10.7	175	5	7	N/A	N/A	Total Statistic - Dietary	0	35,341	35,341		
							To adjust meals statistic to agree with the provider's meal study and to establish meal count statistics for a nonreimbursable cost center. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328					

Provider Name							Fiscal Period			Provider NPI		Adjustments
NEW BETHANY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1083602304		11
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												
10	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/2011 Payment Period: 01/01/2011 through 02/29/2013 Report Date: 03/14/2013 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	5,478	(5,478)	0		
11	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	5,478	5,478		