

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Louise Wong
Audit Supervisor: Ken Phelan
Auditor: Tyler Zeng**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 31, 2014

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

ATHERTON HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1023182938
FISCAL PERIOD ENDED DECEMBER 31, 2012

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

Lisa Alder, 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, 2012 THROUGH DECEMBER 31, 2012

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	\$ 5,777,354	\$ 109.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,114,478	\$ 21.05
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,272,345	\$ 24.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,032,746	\$ 19.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 140,119	\$ 2.65
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 40,549	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 124,015	\$ 2.34
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 649,336	\$ 12.27
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 923,008	\$ 17.44
11	Cost of Routine Service/Audited Total Costs	\$ 11,142,090	\$ 11,073,951	\$ 209.20
12	Total Patient Days (Adj)	52,935	52,935	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.49	\$ 209.20	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	39,417	6,358	
16	Medi-Cal Managed Care Days (Adj 7)		31,601	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

NPI:
1023182938

OSHPD Facility No.:
206410820

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 104,270	\$ 104,270		
160	Activities	236,294		\$ 236,294	
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	485,613	0	0	485,613
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	514,619	0	0	514,619
083	Speech Pathology	105,726	0	0	105,726
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	5,436,790	104,270	236,294	5,777,354 *
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	\$ 6,883,312	\$ 104,270	\$ 236,294	\$ 6,883,312

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ATHERTON HEALTHCARE

NPI:
1023182938

OSHPD Facility Number:
206410820

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 187,830	\$ 187,830										
010	Housekeeping	229,590	1,693	\$ 231,283									
060	Laundry and Linen	38,335	4,942	6,141	\$ 49,418								
065	Dietary	515,153	11,389	14,151	0	\$ 540,692							
155	Social Services	N/A	1,856	2,306	0	0	\$ 4,162						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	1,289	1,602	0	0	0	0		\$ 2,891	\$ 2,891		
166	Medical Records	89,412	7,163	8,900	0	0	0	0		105,474		\$ 105,474	
170	Inservice Education - Nursing	87,532	0	0	0	0	0	0	\$ 87,532				
ANCILLARY SERVICES													
075	Patient Supplies		1,250	1,553	0	0	0	0	0	2,804	4	137	\$ 2,945
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,470	6,796	0	0	0	0	0	12,266	147	5,373	17,786
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,055	1,311	0	0	0	0	0	2,366	142	5,164	7,671
083	Speech Pathology		0	0	0	0	0	0	0	0	28	1,037	1,066
085	Pharmacy		0	0	0	0	0	0	0	0	87	3,191	3,278
090	Laboratory		0	0	0	0	0	0	0	0	12	427	439
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	4	141	145
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		151,724	188,523	49,418	540,692	4,162	0	87,532	1,022,051	2,466	89,961	1,114,478 *
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	43	45
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,147,852	\$ 187,830	\$ 231,283	\$ 49,418	\$ 540,692	\$ 4,162	\$ 0	\$ 87,532	\$ 1,039,486	\$ 2,891	\$ 105,474	\$ 1,147,852

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
ATHERTON HEALTHCARE

NPI:
1023182938

OSHPD Facility Number:
206410820

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 359,839	\$ 359,839										
010	Housekeeping	74,100	3,243	\$ 77,343									
060	Laundry and Linen	29,498	9,468	2,054	\$ 41,020								
065	Dietary	397,006	21,818	4,732	0	\$ 423,556							
155	Social Services	28,583	3,555	771	0	0	\$ 32,909						
160	Activities	12,457	0	0	0	0	0	\$ 12,457					
165	Administration	N/A	2,470	536	0	0	0	0		\$ 3,006	\$ 3,006		
166	Medical Records	11,266	13,722	2,976	0	0	0	0		27,964		\$ 27,964	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	0	2,395	519	0	0	0	0	0	2,915	4	36	\$ 2,955
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	824	10,479	2,273	0	0	0	0	0	13,575	153	1,424	15,153
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,021	438	0	0	0	0	0	2,459	147	1,369	3,976
083	Speech Pathology	0	0	0	0	0	0	0	0	0	30	275	305
085	Pharmacy	325,245	0	0	0	0	0	0	0	325,245	91	846	326,182
090	Laboratory	43,514	0	0	0	0	0	0	0	43,514	12	113	43,639
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,384	0	0	0	0	0	0	0	14,384	4	37	14,425
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	382,276	290,668	63,044	41,020	423,556	32,909	12,457	0	1,245,930	2,564	23,851	1,272,345 *
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	4,420	0	0	0	0	0	0	0	4,420	1	11	4,433
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,683,412	\$ 359,839	\$ 77,343	\$ 41,020	\$ 423,556	\$ 32,909	\$ 12,457	\$ 0	\$ 1,652,442	\$ 3,006	\$ 27,964	\$ 1,683,412

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)	\$ 1,085,327	88%							
	Property Tax (line 40)	147,253	12%	\$ 1,232,580						
005	Plant Operations and Maintenance			10,171	\$ 10,171					
010	Housekeeping			11,018	92	\$ 11,110				
060	Laundry and Linen			32,164	268	295	\$ 32,727			
065	Dietary			74,118	617	680	0	\$ 75,414		
155	Social Services			12,077	100	111	0	0	\$ 12,289	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			8,391	70	77	0	0	0	0
166	Medical Records			46,615	388	428	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,136	68	75	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,597	296	326	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,865	57	63	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			987,429	8,215	9,056	32,727	75,414	12,289	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	\$ 1,232,580	100%	\$ 1,232,580	\$ 10,171	\$ 11,110	\$ 32,727	\$ 75,414	\$ 12,289	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,085,327	88%							
	Property Tax (line 40)	147,253	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,537	\$ 8,537				
166	Medical Records				47,430		\$ 47,430			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,279	11	62	\$ 8,352	\$ 7,354	\$ 998
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	36,219	435	2,416	39,070	34,403	4,668
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,985	418	2,322	9,725	8,564	1,162
083	Speech Pathology			0	0	84	466	550	485	66
085	Pharmacy			0	0	258	1,435	1,693	1,491	202
090	Laboratory			0	0	35	192	227	199	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	11	63	75	66	9
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	1,125,129	7,282	40,454	1,172,865	1,032,746	140,119 *
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	4	19	23	20	3
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,232,580	100%	\$ 0	\$ 1,176,612	\$ 8,537	\$ 47,430	\$ 1,232,580	\$ 1,085,327	\$ 147,253

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ATHERTON HEALTHCARE

NPI:
1023182938

OSHPD Facility Number:
206410820

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,054												
055	Interest - Other	754												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,070,367												
	Total Costs Allocable as Administration	1,082,175	53%											
167	CDPH Licensing Fees	47,542	2%											
168	Professional Liability Insurance	145,401	7%											
169	Quality Assurance Fees	761,310	37%											
174	Caregiver Training	0	0%											
	Total	2,036,428	100%						\$ 2,036,428					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,804	\$ 2,915	\$ 8,279	\$ 13,997	2,651	\$ 1,409	\$ 62	\$ 189	\$ 991	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			485,613	12,266	13,575	36,219	547,674	103,731	55,123	2,422	7,406	38,779	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			514,619	2,366	2,459	6,985	526,429	99,707	52,985	2,328	7,119	37,275	0
083	Speech Pathology			105,726	0	0	0	105,726	20,025	10,641	467	1,430	7,486	0
085	Pharmacy			0	0	325,245	0	325,245	61,602	32,736	1,438	4,398	23,030	0
090	Laboratory			0	0	43,514	0	43,514	8,242	4,380	192	588	3,081	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,384	0	14,384	2,724	1,448	64	195	1,018	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			5,777,354	1,022,051	1,245,930	1,125,129	9,170,465	1,736,909	923,008	40,549	124,015	649,336	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	4,420	0	4,420	837	445	20	60	313	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,036,428		\$ 6,883,312	\$ 1,039,486	\$ 1,652,442	\$ 1,176,612	\$ 10,751,853	\$ 2,036,428					
	Total Administrative Costs							\$ 2,036,428		\$ 1,082,175	\$ 47,542	\$ 145,401	\$ 761,310	\$ 0
	Unit Cost Multiplier							0.18940252						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,366	\$ 30,970	\$ 55,968	\$ 195,303							
	TOTAL FACILITY COSTS							\$ 12,983,584						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ATHERTON HEALTHCARE

NPI:
1023182938

OSHPD Facility Number:
206410820

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (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	0						
155	Social Services	285	285	285	0	0					
160	Activities	0	0	0	0	0					
165	Administration	198	198	198	0	0					
166	Medical Records	1,100	1,100	1,100	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	192	192	192	0	0				13,997	13,997
077	Specialized Support Surfaces	0	0	0	0	0				0	0
080	Physical Therapy	840	840	840	0	0				547,674	547,674
081	Respiratory Therapy	0	0	0	0	0				0	0
082	Occupational Therapy	162	162	162	0	0				526,429	526,429
083	Speech Pathology	0	0	0	0	0				105,726	105,726
085	Pharmacy	0	0	0	0	0				325,245	325,245
090	Laboratory	0	0	0	0	0				43,514	43,514
095	Home Health Services	0	0	0	0	0				0	0
100	Other Ancillary Services	0	0	0	0	0				14,384	14,384
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	23,301	23,301	23,301	261,455	156,873	5,819,066	5,819,066	5,819,066	9,170,465	9,170,465
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	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				4,420	4,420
145	Other Nonreimbursable	0	0	0	0	0				0	0
	TOTAL STATISTICS	29,086	28,846	28,586	261,455	156,873	5,819,066	5,819,066	5,819,066	10,751,853	10,751,853
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 104,270 0.017918683	\$ 236,294 0.04060686			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 187,830 6.51147473	\$ 231,283 8.09077812	\$ 49,418 0.18901191	\$ 540,692 3.44668834	\$ 4,162 0.00071517	\$ - 0.00000000	\$ 87,532 0.01504228	\$ 2,891 0.00026891	\$ 105,474 0.00980989
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 359,839 12.47448520	\$ 77,343 2.70563794	\$ 41,020 0.15689015	\$ 423,556 2.69999321	\$ 32,909 0.00565543	\$ 12,457 0.00214072	\$ - 0.00000000	\$ 3,006 0.00027955	\$ 27,964 0.00260087
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,232,580 42.37708863	\$ 10,171 0.35257926	\$ 11,110 0.38864177	\$ 32,727 0.12517182	\$ 75,414 0.48073234	\$ 12,289 0.00211180	\$ - 0.00000000	\$ - 0.00000000	\$ 8,537 0.00079404	\$ 47,430 0.00441135

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 156,625	\$ 0	\$ 156,625	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,205	0	31,205	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	359,839	0	359,839	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 547,669	\$ 0	\$ 547,669	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 191,406	\$ 0	\$ 191,406	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,184	0	38,184	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	74,100	0	74,100	(Sch 4)
010		Housekeeping - Total	6300	\$ 303,690	\$ 0	\$ 303,690	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	55,380	0	55,380	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	69,947	0	69,947	(Sch 5)
035		Leases and Rentals	7200	960,000	0	960,000	(Sch 5)
040		Property Taxes	7300	147,253	0	147,253	(Sch 5)
045		Property Insurance	7400	11,054	0	11,054	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	754	0	754	(Sch 6)
057		Subtotal 005 - 055		\$ 2,095,747	\$ 0	\$ 2,095,747	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,861	\$ 0	\$ 31,861	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,474	0	6,474	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,498	0	29,498	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,833	\$ 0	\$ 67,833	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 421,115	\$ 0	\$ 421,115	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,038	0	94,038	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	397,006	0	397,006	(Sch 4)
065		Dietary - Total	6500	\$ 912,159	\$ 0	\$ 912,159	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	485,613	0	485,613	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	824	0	824	(Sch 4)
080		Physical Therapy - Total	8200	\$ 486,437	\$ 0	\$ 486,437	
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	514,619	0	514,619	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 514,619	\$ 0	\$ 514,619	
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	105,726	0	105,726	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 105,726	\$ 0	\$ 105,726	
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	325,245	0	325,245	(Sch 4)
085		Pharmacy - Total	8300	\$ 325,245	\$ 0	\$ 325,245	
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	43,514	0	43,514	(Sch 4)
090		Laboratory - Total	8400	\$ 43,514	\$ 0	\$ 43,514	
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	9,964	4,420	14,384	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,964	\$ 4,420	\$ 14,384	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 1,485,505	\$ 4,420	\$ 1,489,925	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,483,035	\$ 0	\$ 4,483,035	(Sch 2)
105	.20-.39	Fringe Benefits	6110	953,755	0	953,755	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	382,276	0	382,276	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,819,066	\$ 0	\$ 5,819,066	
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, 2012 THROUGH DECEMBER 31, 2012

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	4,420	0	4,420 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,420	\$ 0	\$ 4,420
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		\$ 5,823,486	\$ 0	\$ 5,823,486
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 87,896	\$ 0	\$ 87,896 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,374	0	16,374 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	28,583	0	28,583 (Sch 4)
155		Social Services - Total	6600	\$ 132,853	\$ 0	\$ 132,853

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ATHERTON HEALTHCARE

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 194,465	\$ 0	\$ 194,465	(Sch 2)
160	.20-.39	Fringe Benefits	6700	41,829	0	41,829	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,457	0	12,457	(Sch 4)
160		Activities - Total	6700	\$ 248,751	\$ 0	\$ 248,751	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 677,694	\$ 0	\$ 677,694	(Sch 6)
165	.20-.39	Fringe Benefits	6900	167,160	(15,685)	151,475	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	319,426	(78,228)	241,198	(Sch 6)
165		Administration - Total	6900	\$ 1,164,280	\$ (93,913)	\$ 1,070,367	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 73,727	\$ 0	\$ 73,727	(Sch 3)
166	.20-.39	Fringe Benefits	6900		15,685	15,685	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,266	0	11,266	(Sch 4)
166		Medical Records - Total	6900	\$ 84,993	\$ 15,685	\$ 100,678	
167		CDPH Licensing Fees	6900	\$ 47,542	\$ 0	\$ 47,542	(Sch 6)
168		Professional Liability Insurance	6900	\$ 145,401	\$ 0	\$ 145,401	(Sch 6)
169		Quality Assurance Fees	6900	\$ 761,310	\$ 0	\$ 761,310	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 74,984	\$ 0	\$ 74,984	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,548	0	12,548	(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	\$ 87,532	\$ 0	\$ 87,532	
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		\$ 2,672,662	\$ (78,228)	\$ 2,594,434	
200		Total		\$ 13,057,392	\$ (73,808)	\$ 12,983,584	

210	0.24	Total Facility Group Health Insurance * (Adj)	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
ATHERTON HEALTHCARE

NPI:
1023182938

OSHPD Facility Number:
206410820

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
166	2	Medical Records - Fringe Benefits	15,685	15,685							
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	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$73,808)</u> (To Sch 8)	<u>0</u>	<u>4,420</u>	<u>(4,988)</u>	<u>(73,240)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	NPI	Adjustments	
ATHERTON HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023182938	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>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 informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$281,660	\$281,660

Provider Name							Fiscal Period	NPI	Adjustments	
ATHERTON HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023182938	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$167,160	(\$15,685)	\$151,475
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	15,685	15,685
							To reclassify medical records benefits 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, and 2302.8			

Provider Name							Fiscal Period	NPI	Adjustments	
ATHERTON HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023182938	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To adjust other ancillary services to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$9,964	\$4,420	\$14,384
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust administrative expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$319,426	(\$4,988)	\$314,438 *
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust administrative expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	* \$314,438	(\$73,240)	\$241,198

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
ATHERTON HEALTHCARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1023182938		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
6	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, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 8, 2013 Report Date: October 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	39,417	(33,059)	6,358	
7	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	31,601	31,601	