

**REPORT  
ON THE  
RATE SETTING AUDIT**

**AUBURN RAVINE TERRACE  
AUBURN, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1083619365**

**FISCAL PERIOD ENDED  
NOVEMBER 30, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Parith Rox Uch**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 29, 2013

Robert J. Mauer, Administrator  
Auburn Ravine Terrace  
750 Auburn Ravine Road  
Auburn, CA 95603

PROVIDER: AUBURN RAVINE TERRACE  
NATIONAL PROVIDER IDENTIFIER (NPI): 1083619365  
FISCAL PERIOD ENDED: NOVEMBER 30, 2011

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

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

This audit report includes the:

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

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.

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified  
Enclosures

Robert J. Mauer  
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CC: Jacqueline Dizon-Ng  
Healthcare Accounting Manager  
Retirement Housing Foundation  
911 North Studebaker Road  
Long Beach, CA 90815-4900

Tiffany Karlin  
Chief Executive Officer  
Accurate Business Results, LLC  
4541 East Anaheim Street  
Long Beach, CA 90804

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility No.:  
206312230

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,975,641	\$ 102.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 525,997	\$ 27.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 339,945	\$ 17.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 73,347	\$ 3.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,230	\$ 0.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,166	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 5,679	\$ 0.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 123,712	\$ 6.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 424,532	\$ 21.93
11	Cost of Routine Service/Audited Total Costs	\$ 3,929,713.00	\$ 3,486,248	\$ 180.06
12	Total Patient Days (Adj )	19,362	19,362	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.96	\$ 180.06	
14	Overpayments (Adj )		\$ 0	
15	Medi-Cal Days (Adj 19)	12,693	12,721	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
AUBURN RAVINE TERRACE

**Fiscal Period:**  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

**Provider NPI:**  
1083619365

**OSHPD Facility No.:**  
206312230

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
AUBURN RAVINE TERRACE

**Fiscal Period:**  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

**Provider NPI:**  
1083619365

**OSHPD Facility No.:**  
206312230

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 47,746	\$ 47,746		
160	Activities	49,126		\$ 49,126	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	102,562	0	0	102,562
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	75,709	0	0	75,709
083	Speech Pathology	21,458	0	0	21,458
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,878,769	47,746	49,126	1,975,641 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	461,414	0	0	461,414
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,636,784</b>	<b>\$ 47,746</b>	<b>\$ 49,126</b>	<b>\$ 2,636,784</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 321,940	\$ 321,940										
010	Housekeeping	464,382	223	\$ 464,605									
060	Laundry and Linen	75,504	812	1,172	\$ 77,488								
065	Dietary	553,850	7,275	10,506	0	\$ 571,631							
155	Social Services	N/A	241	348	0	0	\$ 590						
160	Activities	N/A	534	772	0	0	0	\$ 1,306					
165	Administration	N/A	5,034	7,270	0	0	0	0	\$ 12,304	\$ 12,304			
166	Medical Records	83,664	469	678	0	0	0	0	84,811		\$ 84,811		
170	Inservice Education - Nursing	78,670	469	678	0	0	0	0	\$ 79,817				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		610	880	0	0	0	0	0	1,490	206	1,420	\$ 3,116
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		739	1,067	0	0	0	0	0	1,807	223	1,535	3,564
081	Respiratory Therapy		0	0	0	0	0	0	0	0	36	249	285
082	Occupational Therapy		0	0	0	0	0	0	0	0	158	1,086	1,243
083	Speech Pathology		0	0	0	0	0	0	0	0	45	308	352
085	Pharmacy		150	217	0	0	0	0	0	368	129	888	1,384
090	Laboratory		0	0	0	0	0	0	0	0	3	23	27
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	25	29
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		39,374	56,862	76,053	224,951	590	1,306	79,817	478,953	5,960	41,084	525,997
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		266,008	384,154	1,435	346,681	0	0	0	998,278	5,541	38,193	1,042,012
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,578,010</b>	<b>\$ 321,940</b>	<b>\$ 464,605</b>	<b>\$ 77,488</b>	<b>\$ 571,631</b>	<b>\$ 590</b>	<b>\$ 1,306</b>	<b>\$ 79,817</b>	<b>\$ 1,480,894</b>	<b>\$ 12,304</b>	<b>\$ 84,811</b>	<b>\$ 1,578,010</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 538,868	\$ 538,868										
010	Housekeeping	55,961	373	\$ 56,334									
060	Laundry and Linen	49,502	1,359	142	\$ 51,003								
065	Dietary	374,399	12,177	1,274	0	\$ 387,850							
155	Social Services	1,885	404	42	0	0	\$ 2,331						
160	Activities	6,826	894	94	0	0	0	\$ 7,814					
165	Administration	N/A	8,426	882	0	0	0	0		\$ 9,308	\$ 9,308		
166	Medical Records	5,256	786	82	0	0	0	0		6,124		\$ 6,124	
170	Inservice Education - Nursing	147	786	82	0	0	0	0	\$ 1,015				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	95,366	1,020	107	0	0	0	0	0	96,493	156	103	\$ 96,751
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,237	129	0	0	0	0	0	1,367	168	111	1,646
081	Respiratory Therapy	17,349	0	0	0	0	0	0	0	17,349	27	18	17,394
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	119	78	198
083	Speech Pathology	0	0	0	0	0	0	0	0	0	34	22	56
085	Pharmacy	61,003	252	26	0	0	0	0	0	61,281	97	64	61,443
090	Laboratory	1,630	0	0	0	0	0	0	0	1,630	3	2	1,634
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,770	0	0	0	0	0	0	0	1,770	3	2	1,775
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	45,823	65,905	6,895	50,059	152,628	2,331	7,814	1,015	332,469	4,509	2,967	339,945
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	445,249	46,579	944	235,222	0	0	0	727,994	4,192	2,758	734,944
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,255,785</b>	<b>\$ 538,868</b>	<b>\$ 56,334</b>	<b>\$ 51,003</b>	<b>\$ 387,850</b>	<b>\$ 2,331</b>	<b>\$ 7,814</b>	<b>\$ 1,015</b>	<b>\$ 1,240,353</b>	<b>\$ 9,308</b>	<b>\$ 6,124</b>	<b>\$ 1,255,785</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 502,656	89%							
	Property Tax (line 40)	63,252	11%	\$ 565,908						
005	Plant Operations and Maintenance			1,074	\$ 1,074					
010	Housekeeping			391	1	\$ 392				
060	Laundry and Linen			1,424	3	1	\$ 1,428			
065	Dietary			12,764	24	9	0	\$ 12,797		
155	Social Services			423	1	0	0	0	\$ 424	
160	Activities			937	2	1	0	0	0	\$ 940
165	Administration			8,832	17	6	0	0	0	0
166	Medical Records			824	2	1	0	0	0	0
170	Inservice Education - Nursing			824	2	1	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,069	2	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,297	2	1	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			264	1	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			69,080	131	48	1,402	5,036	424	940
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			466,704	887	324	26	7,761	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 565,908	100%	\$ 565,908	\$ 1,074	\$ 392	\$ 1,428	\$ 12,797	\$ 424	\$ 940

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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 89% Of Total	Property Tax 11% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 502,656	89%							
	Property Tax (line 40)	63,252	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,855	\$ 8,855				
166	Medical Records				826		\$ 826			
170	Inservice Education - Nursing			\$ 826						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,072	148	14	\$ 1,234	\$ 1,096	\$ 138
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,300	160	15	1,475	1,311	165
081	Respiratory Therapy			0	0	26	2	28	25	3
082	Occupational Therapy			0	0	113	11	124	110	14
083	Speech Pathology			0	0	32	3	35	31	4
085	Pharmacy			0	265	93	9	366	325	41
090	Laboratory			0	0	2	0	3	2	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	0	3	3	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			826	77,887	4,290	400	82,577	73,347	9,230 *
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 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	475,703	3,988	372	480,062	426,405	53,657
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 565,908	100%	\$ 826	\$ 556,227	\$ 8,855	\$ 826	\$ 565,908	\$ 502,656	\$ 63,252

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 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. 76% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 39,603												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	836,779												
	Total Costs Allocable as Administration	876,382	76%											
167	CDPH Licensing Fees	16,857	1%											
168	Professional Liability Insurance	11,723	1%											
169	Quality Assurance Fees	255,385	22%											
174	Caregiver Training	0	0%											
	Total	1,160,347	100%						\$ 1,160,347					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,490	\$ 96,493	\$ 1,072	\$ 99,055	19,434	\$ 14,678	\$ 282	\$ 196	\$ 4,277	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			102,562	1,807	1,367	1,300	107,036	21,000	15,861	305	212	4,622	0
081	Respiratory Therapy			0	0	17,349	0	17,349	3,404	2,571	49	34	749	0
082	Occupational Therapy			75,709	0	0	0	75,709	14,854	11,219	216	150	3,269	0
083	Speech Pathology			21,458	0	0	0	21,458	4,210	3,180	61	43	927	0
085	Pharmacy			0	368	61,281	265	61,913	12,147	9,174	176	123	2,673	0
090	Laboratory			0	0	1,630	0	1,630	320	242	5	3	70	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,770	0	1,770	347	262	5	4	76	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,975,641	478,953	332,469	77,887	2,864,950	562,088	424,532	8,166	5,679	123,712	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			461,414	998,278	727,994	475,703	2,663,388	522,543	394,664	7,591	5,279	115,008	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,160,347		\$ 2,636,784	\$ 1,480,894	\$ 1,240,353	\$ 556,227	\$ 5,914,258	\$ 1,160,347					
	Total Administrative Costs							\$ 1,160,347		\$ 876,382	\$ 16,857	\$ 11,723	\$ 255,385	\$ -
	Unit Cost Multiplier							0.19619485						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,116	\$ 15,432	\$ 9,681	\$ 122,229							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,196,834						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 17)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	236									
010	Housekeeping	86	86								
060	Laundry and Linen	313	313	313							
065	Dietary	2,805	2,805	2,805							
155	Social Services	93	93	93							
160	Activities	206	206	206							
165	Administration	1,941	1,941	1,941							
166	Medical Records	181	181	181							
170	Inservice Education - Nursing	181	181	181							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	235	235	235						99,055	99,055
077	Specialized Support Surfaces									0	0
080	Physical Therapy	285	285	285						107,036	107,036
081	Respiratory Therapy									17,349	17,349
082	Occupational Therapy									75,709	75,709
083	Speech Pathology									21,458	21,458
085	Pharmacy	58	58	58						61,913	61,913
090	Laboratory									1,630	1,630
095	Home Health Services									0	0
100	Other Ancillary Services									1,770	1,770
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,181	15,181	15,181	222,369	56,514	1,924,592	1,924,592	1,924,592	2,864,950	2,864,950
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care	102,562	102,562	102,562	4,195	87,096				2,663,388	2,663,388
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	124,363	124,127	124,041	226,564	143,610	1,924,592	1,924,592	1,924,592	5,914,258	5,914,258
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 47,746	\$ 49,126			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.024808375	0.02552541			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 321,940	\$ 464,605	\$ 77,488	\$ 571,631	\$ 590	\$ 1,306	\$ 79,817	\$ 12,304	\$ 84,811
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.59363394	3.74557648	0.34201450	3.98044346	0.00030632	0.00067852	0.04147237	0.00208047	0.01434016
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 538,868	\$ 56,334	\$ 51,003	\$ 387,850	\$ 2,331	\$ 7,814	\$ 1,015	\$ 9,308	\$ 6,124
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		4.34126338	0.45415910	0.22511506	2.70071834	0.00121115	0.00406001	0.00052737	0.00157381	0.00103546
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 565,908	\$ 1,074	\$ 392	\$ 1,428	\$ 12,797	\$ 424	\$ 940	\$ 826	\$ 8,855	\$ 826
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	4.55045311	0.00865168	0.00316092	0.00630281	0.08911048	0.00022046	0.00048833	0.00042906	0.00149729	0.00013962

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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	\$ 39,344	\$ 194,746	\$ 234,090	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,765	73,085	87,850	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	112,316	426,552	538,868	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,425	\$ 694,383	\$ 860,808	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 166,327	\$ 174,168	\$ 340,495	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,666	56,221	123,887	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,214	37,747	55,961	(Sch 4)
010		Housekeeping - Total	6300	\$ 252,207	\$ 268,136	\$ 520,343	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 37,452	\$ 185,381	\$ 222,833	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	565	2,799	3,364	(Sch 5)
025		Depreciation: Equipment	7140	9,658	47,809	57,467	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,167	5,774	6,941	(Sch 5)
040		Property Taxes	7300	69	63,183	63,252	(Sch 5)
045		Property Insurance	7400	22,785	16,818	39,603	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	123,255	88,796	212,051	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 613,583	\$ 1,373,079	\$ 1,986,662	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 56,765	\$ 0	\$ 56,765	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,739	0	18,739	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,479	12,023	49,502	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 112,983	\$ 12,023	\$ 125,006	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 170,180	\$ 241,326	\$ 411,506	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,867	83,477	142,344	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	160,702	213,697	374,399	(Sch 4)
065		Dietary - Total	6500	\$ 389,749	\$ 538,500	\$ 928,249	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	95,366	0	95,366	(Sch 4)
075		Patient Supplies - Total	8100	\$ 95,366	\$ 0	\$ 95,366	
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:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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	102,562	0	102,562	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 102,562	\$ 0	\$ 102,562	
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	17,349	0	17,349	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 17,349	\$ 0	\$ 17,349	
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	75,709	0	75,709	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 75,709	\$ 0	\$ 75,709	
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	21,458	0	21,458	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 21,458	\$ 0	\$ 21,458	
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	61,003	0	61,003	(Sch 4)
085		Pharmacy - Total	8300	\$ 61,003	\$ 0	\$ 61,003	
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		1,630	1,630	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 1,630	\$ 1,630	
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	1,770	0	1,770	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,770	\$ 0	\$ 1,770	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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		\$ 375,217	\$ 1,630	\$ 376,847	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,469,529	\$ 0	\$ 1,469,529	(Sch 2)
105	.20-.39	Fringe Benefits	6110	357,425	0	357,425	(Sch 2)
105	.49	Agency Staff	6110	23,768	28,047	51,815	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,495	(31,672)	45,823	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,928,217	\$ (3,625)	\$ 1,924,592	
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:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
		Transitional Inpatient Care				
	.01-.19	Salaries and Wages	6170			
	.20-.39	Fringe Benefits	6170			
	.49	Agency Staff	6170			
	.40-.99	Other - Nonlabor	6170			
		Transitional Inpatient Care - Total	6170	0		
						(Sch 2)
		Hospice Inpatient Care				
	.01-.19	Salaries and Wages	6180			
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)
		Other Routine Services				
	.01-.19	Salaries and Wages	6190			
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)
139						
	.01-.19					
139	.20-.39	Fringe Benefits	9100		117,687	117,687
139	.49	Agency Staff	9100		18,744	18,744
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 461,414	\$ 461,414
						(Sch 2)
	.01-.19					
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
						(Sch 2)
	.01-.19			242,397		
145	.20-.39	Fringe Benefits	9100	83,686	(83,686)	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 326,083	\$ (326,083)	\$ 0
						(Sch 2)
	.01-.19			25,815		
155	.20-.39	Fringe Benefits	6600	6,253	3,057	9,310
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,266	619	1,885
155		Social Services - Total	6600	\$ 33,334	\$ 16,297	\$ 49,631

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
AUBURN RAVINE TERRACE

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

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	\$ 45,000	\$ 1	\$ 45,001	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,124	1	4,125	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,827	(1)	6,826	(Sch 4)
160		Activities - Total	6700	\$ 55,951	\$ 1	\$ 55,952	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 257,225	\$ 72,301	\$ 329,526	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,035	3,671	72,706	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	177,919	256,628	434,547	(Sch 6)
165		Administration - Total	6900	\$ 504,179	\$ 332,600	\$ 836,779	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,243	\$ 242	\$ 57,485	(Sch 3)
166	.20-.39	Fringe Benefits	6900	26,179	0	26,179	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,256	0	5,256	(Sch 4)
166		Medical Records - Total	6900	\$ 88,678	\$ 242	\$ 88,920	
167		CDPH Licensing Fees	6900	\$ 17,531	\$ (674)	\$ 16,857	(Sch 6)
168		Professional Liability Insurance	6900	\$ 46,468	\$ (34,745)	\$ 11,723	(Sch 6)
169		Quality Assurance Fees	6900	\$ 255,385	\$ 0	\$ 255,385	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,916	\$ 0	\$ 61,916	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,754	0	16,754	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	147	0	147	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,817	\$ 0	\$ 78,817	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,080,343	\$ 313,721	\$ 1,394,064	
200		<b>Total</b>		\$ 4,826,175	\$ 2,370,659	\$ 7,196,834	

210	0.24	Total Facility Group Health Insurance (Adj.1) *	6900			\$ 259,273	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230  
Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	194,746				194,746			
005	2	Plant Operations and Maintenance - Fringe Benefits	73,085				73,085			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	426,552				450,391	(23,839)		
010	1	Housekeeping - Salaries and Wages	174,168				174,168			
010	2	Housekeeping - Fringe Benefits	56,221				56,221			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	37,747				37,747			
015	4	Depreciation: Buildings and Improvements	185,381				185,381			
020	4	Depreciation: Leasehold Improvements	2,799				2,799			
025	4	Depreciation: Equipment	47,809				47,809			
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	5,774				5,774			
040	4	Property Taxes	63,183				339			
045	4	Property Insurance	16,818				16,818			
050	4	Interest - Property, Plant, and Equipment	88,796				88,796			
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	12,023				12,023			
065	1	Dietary - Salaries and Wages	241,326				241,326			
065	2	Dietary - Fringe Benefits	83,477				83,477			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	213,697				214,864			
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:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230  
Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	1,630				1,630			
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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	28,047		28,047					
105	4	Skilled Nursing Care - Other - Nonlabor	(31,672)	(3,625)	(28,047)					
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:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number: 206312230  
Fiscal Period: DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$2,370,659 (To Sch 8)	0	0	0	0	2,465,905	(23,839)	(5,234)	(1,833)







Provider Name:  
AUBURN RAVINE TERRACE

Provider NPI:  
1083619365

OSHPD Facility Number:  
206312230

Fiscal Period:  
DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(674)	62,844	(1,167)	(43,045)	(34,745)	(47,553)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011			1083619365		19
Report References							Explanation of Audit Adjustments			As Reported		As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance cost in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$259,273	\$259,273

Provider Name							Fiscal Period	Provider NPI		Adjustments
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365		19
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$77,495	(\$3,625)	\$73,870 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	177,919	3,625	181,544 *
							To reclassify Pharmacy consultant 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 2302.8			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$73,870	(\$28,047)	\$45,823
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	23,768	28,047	51,815
							To reclassify registry 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 2302.8			
4	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	\$0	\$82,586	\$82,586 *
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	34,001	34,001 *
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	18,744	18,744
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	45,000	(82,586)	(37,586) *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	4,124	(34,001)	(29,877) *
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	6,827	(18,744)	(11,917) *
							To establish Residential Care costs for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			
5	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	* \$82,586	\$242,397	\$324,983
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	* 34,001	83,686	117,687
	10.5	145	1	8A-1	145	1	Other Nonreimbursable	242,397	(242,397)	0
	10.5	145	2	8A-1	145	2	Other Nonreimbursable	83,686	(83,686)	0
							To reclassify assisted living costs for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365		19
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				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$39,344	\$194,746	\$234,090
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	14,765	73,085	87,850
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	112,316	450,391	562,707 *
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	166,327	174,168	340,495
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	67,666	56,221	123,887
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	18,214	37,747	55,961
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	37,452	185,381	222,833
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	565	2,799	3,364
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	9,658	47,809	57,467
	10.5	035	4	8A-1	035	4	Leases and Rentals	1,167	5,774	6,941
	10.5	040	4	8A-1	040	4	Property Taxes	69	339	408 *
	10.5	045	4	8A-1	045	4	Property Insurance	22,785	16,818	39,603
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	123,255	88,796	212,051
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	37,479	12,023	49,502
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	170,180	241,326	411,506
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	58,867	83,477	142,344
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	160,702	214,864	375,566 *
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	1,630	1,630
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	25,815	12,621	38,436
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	6,253	3,057	9,310
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	1,266	619	1,885
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	*(37,586)	82,587	45,001
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*(29,877)	34,002	4,125
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	*(11,917)	18,743	6,826
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	257,225	85,516	342,741 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	69,035	11,013	80,048 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*181,544	330,111	511,655 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	57,243	242	57,485
To include the non-health care costs in the provider's reported costs for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365		19	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate cable/television revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$562,707	(\$23,839)	\$538,868
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate cleaning revenue and miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	\$511,655	(\$5,234)	\$506,421 *
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*	\$506,421	(\$1,833)	\$504,588 *
10	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust the reported DPH license expense to agree with the DPH license invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$17,531	(\$674)	\$16,857
11	10.5	040	4	8A-1	040	4	Property Taxes To include property tax expenses to agree with the provider's tax bills. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$408	\$62,844	\$63,252
12	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate employee meal revenue against related costs. 42 CFR 413.20 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$375,566	(\$1,167)	\$374,399

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011		1083619365		19
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
13	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$342,741	(\$13,215)	\$329,526
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	80,048	(7,342)	72,706
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust provider's elimination of marketing expense to include the non-health care portion. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	504,588	(22,488)	482,100 *
14	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability Insurance expense to agree with the policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$46,468	(\$34,745)	\$11,723
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Retirement Housing Foundation Home Office Audit Report for fiscal period ended November 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$482,100	(\$47,553)	\$434,547

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365		19
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
16	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	214	22	236
	10.7	010	1,2	7	010		Housekeeping	0	86	86
	10.7	060	1,2,3	7	060		Laundry and Linen	399	(86)	313
	10.7	065	1,2,3	7	065		Dietary	2,805	0	2,805
	10.7	075	1,2,3	7	075		Patient Supplies	177	58	235
	10.7	080	1,2,3	7	080		Physical Therapy	285	0	285
	10.7	085	1,2,3	7	085		Pharmacy	58	0	58
	10.7	105	1,2,3	7	105		Skilled Nursing Care	15,294	(113)	15,181
	10.7	139	1,2,3	7	139		Residential Care	0	102,562	102,562
	10.7	155	1,2,3	7	155		Social Services	93	0	93
	10.7	160	1,2,3	7	160		Activities	206	0	206
	10.7	165	1,2,3	7	165		Administration	1,564	377	1,941
	10.7	166	1,2,3	7	166		Medical Records	181	0	181
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	181	0	181
	10.7	175	1	7	N/A		Total - Square Feet	21,457	102,906	124,363
	10.7	175	2	7	N/A		Total - Square Feet	21,243	102,884	124,127
	10.7	175	3	7	N/A		Total - Square Feet	21,243	102,798	124,041
							To include statistics on page 10.7 and to establish the correct square footage for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365	19	
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
17	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	57,870	(1,356)	56,514	
	10.7	139	5	7	139	Residential Care	0	87,096	87,096	
	10.7	175	5	7	N/A	Total - Meals Served	57,870	85,740	143,610	
To adjust dietary meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										
18	10.7	102	4	7	102	Skilled Nursing Care (Pounds of Laundry)	198,934	23,435	222,369	
	10.7	135	0	7	135	Residential Care	0	4,195	4,195	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	198,934	27,630	226,564	
To adjust laundry statistics to agree with the provider's laundry poundage study worksheet. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
AUBURN RAVINE TERRACE							DECEMBER 1, 2010 THROUGH NOVEMBER 30, 2011	1083619365		19	
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					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
19	4.1	5	2	1	15		Total Medi-Cal Patient Days	12,693	28	12,721	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:				
							Service Period: December 1, 2010 through November 30, 2011				
							Payment Period: December 1, 2010 through August 31, 2012				
							Report Date: September 17, 2012				
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139				
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408				
							CCR, Title 22, Section 51541				