

**REPORT
ON THE
RATE SETTING AUDIT**

**AUBURN OAKS CARE CENTER
AUBURN, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700184991**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

AUBURN OAKS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1700184991
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$7,238, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia
Page 2

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility No.:
206312834

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	\$ 2,157,732	\$ 114.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 553,986	\$ 29.46
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 443,366	\$ 23.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 123,610	\$ 6.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,710	\$ 1.42
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,553	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,075	\$ 2.08
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 227,017	\$ 12.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 999,121	\$ 53.14
11	Cost of Routine Service/Audited Total Costs	\$ 4,559,372.00	\$ 4,582,170	\$ 243.69
12	Total Patient Days (Adj)	18,803	18,803	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 242.48	\$ 243.69	
14	Overpayments (Adjs 4&5)	\$ 0	\$ 7,238	
15	Medi-Cal Days (Adj 2)	15,167	14,865	
16	Medi-Cal Managed Care Days (Adj 3)		208	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility No.:
206312834

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility No.:
206312834

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 84,800	\$ 84,800		
160	Activities	48,906		\$ 48,906	
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	145,037	0	0	145,037
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	61,176	0	0	61,176
083	Speech Pathology	35,904	0	0	35,904
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	2,024,026	84,800	48,906	2,157,732 *
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	\$ 2,399,849	\$ 84,800	\$ 48,906	\$ 2,399,849

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
AUBURN OAKS CARE CENTER

NPI:
1700184991

OSHPD Facility Number:
206312834

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 48,183	\$ 48,183										
010	Housekeeping	140,691	415	\$ 141,106									
060	Laundry and Linen	71,252	2,223	6,566	\$ 80,041								
065	Dietary	217,467	6,501	19,204	0	\$ 243,172							
155	Social Services	N/A	978	2,889	0	0	\$ 3,867						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,413	10,082	0	0	0	0		\$ 13,495	\$ 13,495		
166	Medical Records	58,936	426	1,259	0	0	0	0		60,621		\$ 60,621	
170	Inservice Education - Nursing	45,150	0	0	0	0	0	0	\$ 45,150				
ANCILLARY SERVICES													
075	Patient Supplies		315	932	0	0	0	0	0	1,247	73	329	\$ 1,649
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,032	8,956	0	0	0	0	0	11,988	655	2,940	15,583
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	47	57
082	Occupational Therapy		0	0	0	0	0	0	0	0	226	1,014	1,240
083	Speech Pathology		0	0	0	0	0	0	0	0	132	593	725
085	Pharmacy		225	665	0	0	0	0	0	891	434	1,951	3,277
090	Laboratory		0	0	0	0	0	0	0	0	54	245	299
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	47	213	260
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		29,562	87,325	80,041	243,172	3,867	0	45,150	489,118	11,811	53,057	553,986 *
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		1,093	3,227	0	0	0	0	0	4,320	52	232	4,604
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 581,679	\$ 48,183	\$ 141,106	\$ 80,041	\$ 243,172	\$ 3,867	\$ -	\$ 45,150	\$ 507,563	\$ 13,495	\$ 60,621	\$ 581,679

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
AUBURN OAKS CARE CENTER

NPI:
1700184991

OSHPD Facility Number:
206312834

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 145,891	\$ 145,891										
010	Housekeeping	13,698	1,256	\$ 14,954									
060	Laundry and Linen	11,465	6,730	696	\$ 18,891								
065	Dietary	142,292	19,684	2,035	0	\$ 164,012							
155	Social Services	4,546	2,961	306	0	0	\$ 7,814						
160	Activities	3,581	0	0	0	0	0	\$ 3,581					
165	Administration	N/A	10,334	1,068	0	0	0	0		\$ 11,402	\$ 11,402		
166	Medical Records	3,907	1,290	133	0	0	0	0		5,331		\$ 5,331	
170	Inservice Education - Nursing	237	0	0	0	0	0	0	\$ 237				
ANCILLARY SERVICES													
075	Patient Supplies	16,502	955	99	0	0	0	0	0	17,556	62	29	\$ 17,646
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	275	9,180	949	0	0	0	0	0	10,404	553	259	11,216
081	Respiratory Therapy	2,840	0	0	0	0	0	0	0	2,840	9	4	2,853
082	Occupational Therapy	278	0	0	0	0	0	0	0	278	191	89	558
083	Speech Pathology	0	0	0	0	0	0	0	0	0	111	52	164
085	Pharmacy	115,777	682	71	0	0	0	0	0	116,530	367	172	117,068
090	Laboratory	14,813	0	0	0	0	0	0	0	14,813	46	22	14,880
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,874	0	0	0	0	0	0	0	12,874	40	19	12,933
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	135,423	89,509	9,255	18,891	164,012	7,814	3,581	237	428,721	9,980	4,666	443,366 *
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	2,232	3,308	342	0	0	0	0	0	5,882	44	20	5,946
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 626,631	\$ 145,891	\$ 14,954	\$ 18,891	\$ 164,012	\$ 7,814	\$ 3,581	\$ 237	\$ 609,898	\$ 11,402	\$ 5,331	\$ 626,631

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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)	\$ 138,528	82%							
	Property Tax (line 40)	29,933	18%	\$ 168,461						
005	Plant Operations and Maintenance			1,024	\$ 1,024					
010	Housekeeping			1,442	9	\$ 1,451				
060	Laundry and Linen			7,724	47	67	\$ 7,839			
065	Dietary			22,592	138	197	0	\$ 22,927		
155	Social Services			3,399	21	30	0	0	\$ 3,449	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			11,860	73	104	0	0	0	0
166	Medical Records			1,481	9	13	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,096	7	10	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,536	64	92	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			783	5	7	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			102,728	628	898	7,839	22,927	3,449	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			3,797	23	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 168,461	100%	\$ 168,461	\$ 1,024	\$ 1,451	\$ 7,839	\$ 22,927	\$ 3,449	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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 82% Of Total	Property Tax 18% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 138,528	82%							
	Property Tax (line 40)	29,933	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,036	\$ 12,036				
166	Medical Records				1,503		\$ 1,503			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,112	65	8	\$ 1,186	\$ 975	\$ 211
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,692	584	73	11,349	9,332	2,017
081	Respiratory Therapy			0	0	9	1	10	9	2
082	Occupational Therapy			0	0	201	25	227	186	40
083	Speech Pathology			0	0	118	15	132	109	24
085	Pharmacy			0	794	387	48	1,230	1,012	219
090	Laboratory			0	0	49	6	55	45	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	5	47	39	8
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	138,470	10,534	1,315	150,320	123,610	26,710
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	3,853	46	6	3,905	3,211	694
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 168,461	100%	\$ -	\$ 154,922	\$ 12,036	\$ 1,503	\$ 168,461	\$ 138,528	\$ 29,933

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
AUBURN OAKS CARE CENTER

NPI:
1700184991

OSHPD Facility Number:
206312834

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 78% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,331												
055	Interest - Other	183,496												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	948,728												
	Total Costs Allocable as Administration	1,141,555	78%											
167	CDPH Licensing Fees	13,200	1%											
168	Professional Liability Insurance	44,646	3%											
169	Quality Assurance Fees	259,380	18%											
174	Caregiver Training	0	0%											
	Total	1,458,781	100%						\$ 1,458,781					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,247	\$ 17,556	\$ 1,112	\$ 19,915	7,911	\$ 6,191	\$ 72	\$ 242	\$ 1,407	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			145,037	11,988	10,404	10,692	178,121	70,758	55,371	640	2,166	12,581	0
081	Respiratory Therapy			0	0	2,840	0	2,840	1,128	883	10	35	201	0
082	Occupational Therapy			61,176	0	278	0	61,454	24,412	19,104	221	747	4,341	0
083	Speech Pathology			35,904	0	0	0	35,904	14,263	11,161	129	437	2,536	0
085	Pharmacy			0	891	116,530	794	118,215	46,960	36,748	425	1,437	8,350	0
090	Laboratory			0	0	14,813	0	14,813	5,884	4,605	53	180	1,046	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,874	0	12,874	5,114	4,002	46	157	909	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			2,157,732	489,118	428,721	138,470	3,214,040	1,276,766	999,121	11,553	39,075	227,017	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	4,320	5,882	3,853	14,056	5,584	4,369	51	171	993	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,458,781		\$ 2,399,849	\$ 507,563	\$ 609,898	\$ 154,922	\$ 3,672,232	\$ 1,458,781					
	Total Administrative Costs							\$ 1,458,781		\$ 1,141,555	\$ 13,200	\$ 44,646	\$ 259,380	\$ -
	Unit Cost Multiplier							0.39724640						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 74,116	\$ 16,733	\$ 13,539	\$ 104,388							
	TOTAL FACILITY COSTS							\$ 5,235,401						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
AUBURN OAKS CARE CENTER

NPI:
1700184991

OSHPD Facility Number:
206312834

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	157									
010	Housekeeping	221	221								
060	Laundry and Linen	1,184	1,184	1,184							
065	Dietary	3,463	3,463	3,463							
155	Social Services	521	521	521							
160	Activities										
165	Administration	1,818	1,818	1,818							
166	Medical Records	227	227	227							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	168	168	168						19,915	19,915
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,615	1,615	1,615						178,121	178,121
081	Respiratory Therapy									2,840	2,840
082	Occupational Therapy									61,454	61,454
083	Speech Pathology									35,904	35,904
085	Pharmacy	120	120	120						118,215	118,215
090	Laboratory									14,813	14,813
095	Home Health Services									0	0
100	Other Ancillary Services									12,874	12,874
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,747	15,747	15,747	112,818	56,409	2,159,449	2,159,449	2,159,449	3,214,040	3,214,040
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	582	582	582						14,056	14,056
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,823	25,666	25,445	112,818	56,409	2,159,449	2,159,449	2,159,449	3,672,232	3,672,232
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 84,800 0.039269277	\$ 48,906 0.022647444			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 48,183 1.87730850	\$ 141,106 5.54552506	\$ 80,041 0.70946688	\$ 243,172 4.31087721	\$ 3,867 0.00179087	\$ - 0.00000000	\$ 45,150 0.02090811	\$ 13,495 0.00367480	\$ 60,621 0.01650794
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 145,891 5.68421258	\$ 14,954 0.58770725	\$ 18,891 0.16744627	\$ 164,012 2.90754416	\$ 7,814 0.00361836	\$ 3,581 0.00165829	\$ 237 0.00010975	\$ 11,402 0.00310502	\$ 5,331 0.00145163
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 168,461 6.52368044	\$ 1,024 0.03990563	\$ 1,451 0.05700737	\$ 7,839 0.06948167	\$ 22,927 0.40644427	\$ 3,449 0.00159732	\$ - 0.00000000	\$ - 0.00000000	\$ 12,036 0.00327764	\$ 1,503 0.00040925

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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	\$ 37,274	\$ 0	\$ 37,274	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,909	0	10,909	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,891	0	145,891	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 194,074	\$ 0	\$ 194,074	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 108,649	\$ 0	\$ 108,649	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,042	0	32,042	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,698	0	13,698	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,389	\$ 0	\$ 154,389	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 87,848	\$ 0	\$ 87,848	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,573	0	13,573	(Sch 5)
025		Depreciation: Equipment	7140	25,644	0	25,644	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	11,463	0	11,463	(Sch 5)
040		Property Taxes	7300	29,933	0	29,933	(Sch 5)
045		Property Insurance	7400	9,331	0	9,331	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 183,496	\$ 0	\$ 183,496	(Sch 6)
057		Subtotal 005 - 055		\$ 709,751	\$ 0	\$ 709,751	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 55,198	\$ 0	\$ 55,198	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,054	0	16,054	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,465	0	11,465	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 82,717	\$ 0	\$ 82,717	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 169,321	\$ 0	\$ 169,321	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,146	0	48,146	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	142,292	0	142,292	(Sch 4)
065		Dietary - Total	6500	\$ 359,759	\$ 0	\$ 359,759	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,502	0	16,502	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,502	\$ 0	\$ 16,502	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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	\$ 113,952	\$ 0	\$ 113,952	(Sch 2)
080	.20-.39	Fringe Benefits	8200	31,085	0	31,085	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	275	0	275	(Sch 4)
080		Physical Therapy - Total	8200	\$ 145,312	\$ 0	\$ 145,312	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	2,840	0	2,840	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,840	\$ 0	\$ 2,840	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 48,973	\$ 0	\$ 48,973	(Sch 2)
082	.20-.39	Fringe Benefits	8250	12,203	0	12,203	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	278	0	278	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 61,454	\$ 0	\$ 61,454	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 23,693	\$ 0	\$ 23,693	(Sch 2)
083	.20-.39	Fringe Benefits	8280	7,689	0	7,689	(Sch 2)
083	.79	Agency Staff	8280	4,522	0	4,522	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,904	\$ 0	\$ 35,904	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	115,777	0	115,777	(Sch 4)
085		Pharmacy - Total	8300	\$ 115,777	\$ 0	\$ 115,777	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	14,813	0	14,813	(Sch 4)
090		Laboratory - Total	8400	\$ 14,813	\$ 0	\$ 14,813	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,874	0	12,874	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,874	\$ 0	\$ 12,874	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 405,476	\$ 0	\$ 405,476	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,613,443	\$ 0	\$ 1,613,443	(Sch 2)
105	.20-.39	Fringe Benefits	6110	405,363	0	405,363	(Sch 2)
105	.49	Agency Staff	6110	5,220	0	5,220	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	135,423	0	135,423	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,159,449	\$ 0	\$ 2,159,449	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,232	0	2,232 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,232	\$ 0	\$ 2,232
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,161,681	\$ 0	\$ 2,161,681
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 66,401	\$ 0	\$ 66,401 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,399	0	18,399 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,546	0	4,546 (Sch 4)
155		Social Services - Total	6600	\$ 89,346	\$ 0	\$ 89,346

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
AUBURN OAKS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1700184991

OSHPD Facility Number:
206312834

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	\$ 36,890	\$ 0	\$ 36,890	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,016	0	12,016	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,581	0	3,581	(Sch 4)
160		Activities - Total	6700	\$ 52,487	\$ 0	\$ 52,487	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 194,536	\$ 0	\$ 194,536	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,264	0	51,264	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	702,928	0	702,928	(Sch 6)
165		Administration - Total	6900	\$ 948,728	\$ 0	\$ 948,728	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 46,091	\$ 0	\$ 46,091	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,845	0	12,845	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,907	0	3,907	(Sch 4)
166		Medical Records - Total	6900	\$ 62,843	\$ 0	\$ 62,843	
167		CDPH Licensing Fees	6900	\$ 13,200	\$ 0	\$ 13,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 44,646	\$ 0	\$ 44,646	(Sch 6)
169		Quality Assurance Fees	6900	\$ 259,380	\$ 0	\$ 259,380	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 35,176	\$ 0	\$ 35,176	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,974	0	9,974	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	237	0	237	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 45,387	\$ 0	\$ 45,387	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,516,017	\$ 0	\$ 1,516,017	
200		Total		\$ 5,235,401	\$ 0	\$ 5,235,401	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 170,951	
-----	------	--	------	--	--	------------	--

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

Provider Name							Fiscal Period			NPI		Adjustments
AUBURN OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1700184991		5
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$170,951	\$170,951

Provider Name							Fiscal Period	NPI		Adjustments
AUBURN OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1700184991		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	15,167	(302)	14,865	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	208	208	

Provider Name							Fiscal Period			NPI		Adjustments
AUBURN OAKS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1700184991		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1		\$0	\$2,662	\$2,662 *	
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1	*	\$2,662	\$4,576	\$7,238	