

**REPORT
ON THE
RATE SETTING AUDIT**

**THE TERRACES AT LOS ALTOS
LOS ALTOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1083795595**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditors: Liza Bencriscutto and Laurie Plancarte**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 24, 2013

Gary Johnson
Vice President of Financial Operations
American Baptist Homes of the West
6120 Stoneridge Mall Road, 3rd Floor
Pleasanton, CA 94588

THE TERRACES AT LOS ALTOS
NATIONAL PROVIDER IDENTIFIER (NPI) 1083795595
FISCAL PERIOD ENDED SEPTEMBER 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 that include a summary of the total due the State in the amount of \$3,304, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Gary Johnson
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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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility No.:
206430854

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	\$ 2,988,772	\$ 169.44
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 964,208	\$ 54.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 623,071	\$ 35.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 106,389	\$ 6.03
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 8,251	\$ 0.47
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,973	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,095	\$ 2.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 708,627	\$ 40.17
11	Cost of Routine Service/Audited Total Costs	\$ 5,468,230	\$ 5,452,387	\$ 309.11
12	Total Patient Days (Adj)	17,639	17,639	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 310.01	\$ 309.11	
14	Overpayments (Adj 8)	\$ 0	\$ 3,304	
15	Medi-Cal Days (Adj 6)	4,042	3,601	
16	Medi-Cal Managed Care Days (Adj 7)		175	
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:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility No.:
206430854

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:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility No.:
206430854

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 78,805	\$ 78,805		
160	Activities	152,284		\$ 152,284	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,757,683	78,805	152,284	2,988,772 *
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	\$ 2,988,772	\$ 78,805	\$ 152,284	\$ 2,988,772

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
THE TERRACES AT LOS ALTOS

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 37,573	\$ 37,573										
010	Housekeeping	144,744	212	\$ 144,956									
060	Laundry and Linen	96,861	1,899	7,366	\$ 106,126								
065	Dietary	535,744	8,172	31,705	0	\$ 575,621							
155	Social Services	N/A	229	889	0	0	\$ 1,118						
160	Activities	N/A	880	3,414	0	0	0	\$ 4,293					
165	Administration	N/A	7,450	28,906	0	0	0	0		\$ 36,356	\$ 36,356		
166	Medical Records	64,422	0	0	0	0	0	0		64,422		\$ 64,422	
170	Inservice Education - Nursing	104,989	0	0	0	0	0	0	\$ 104,989				
ANCILLARY SERVICES													
075	Patient Supplies		195	756	0	0	0	0	0	951	508	899	\$ 2,358
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		244	946	0	0	0	0	0	1,189	1,612	2,857	5,658
081	Respiratory Therapy		37	142	0	0	0	0	0	178	80	141	399
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,536	2,721	4,257
083	Speech Pathology		0	0	0	0	0	0	0	0	667	1,182	1,850
085	Pharmacy		317	1,229	0	0	0	0	0	1,546	868	1,538	3,952
090	Laboratory		0	0	0	0	0	0	0	0	166	295	461
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	83	148	231
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		17,876	69,358	106,126	575,621	1,118	4,293	104,989	879,380	30,602	54,226	964,208 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	230	408	638
145	Other Nonreimbursable		63	246	0	0	0	0	0	309	4	7	320
	TOTAL	\$ 984,333	\$ 37,573	\$ 144,956	\$ 106,126	\$ 575,621	\$ 1,118	\$ 4,293	\$ 104,989	\$ 883,555	\$ 36,356	\$ 64,422	\$ 984,333

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
THE TERRACES AT LOS ALTOS

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 44,402	\$ 44,402										
010	Housekeeping	9,399	251	\$ 9,650									
060	Laundry and Linen	17,826	2,244	490	\$ 20,560								
065	Dietary	388,429	9,657	2,111	0	\$ 400,196							
155	Social Services	0	271	59	0	0	\$ 330						
160	Activities	19,375	1,040	227	0	0	0	\$ 20,642					
165	Administration	N/A	8,804	1,924	0	0	0	0		\$ 10,729	\$ 10,729		
166	Medical Records	625	0	0	0	0	0	0		625		\$ 625	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	74,035	230	50	0	0	0	0	0	74,316	150	9	\$ 74,474
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	238,738	288	63	0	0	0	0	0	239,089	476	28	239,592
081	Respiratory Therapy	11,549	43	9	0	0	0	0	0	11,602	23	1	11,626
082	Occupational Therapy	229,651	0	0	0	0	0	0	0	229,651	453	26	230,131
083	Speech Pathology	99,776	0	0	0	0	0	0	0	99,776	197	11	99,984
085	Pharmacy	126,749	374	82	0	0	0	0	0	127,205	256	15	127,476
090	Laboratory	24,882	0	0	0	0	0	0	0	24,882	49	3	24,934
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,475	0	0	0	0	0	0	0	12,475	25	1	12,501
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	146,044	21,125	4,617	20,560	400,196	330	20,642	0	613,515	9,031	526	623,071 *
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	34,414	0	0	0	0	0	0	0	34,414	68	4	34,486
145	Other Nonreimbursable	0	75	16	0	0	0	0	0	91	1	0	93
	TOTAL	\$ 1,478,369	\$ 44,402	\$ 9,650	\$ 20,560	\$ 400,196	\$ 330	\$ 20,642	\$ -	\$ 1,467,015	\$ 10,729	\$ 625	\$ 1,478,369

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 112,517	93%							
	Property Tax (line 40)	8,726	7%	\$ 121,243						
005	Plant Operations and Maintenance			1,904	\$ 1,904					
010	Housekeeping			673	11	\$ 684				
060	Laundry and Linen			6,030	96	35	\$ 6,161			
065	Dietary			25,955	414	150	0	\$ 26,518		
155	Social Services			728	12	4	0	0	\$ 743	
160	Activities			2,794	45	16	0	0	0	\$ 2,855
165	Administration			23,663	378	136	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			619	10	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			774	12	4	0	0	0	0
081	Respiratory Therapy			116	2	1	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			1,006	16	6	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			56,778	906	327	6,161	26,518	743	2,855
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			201	3	1	0	0	0	0
	TOTAL	\$ 121,243	100%	\$ 121,243	\$ 1,904	\$ 684	\$ 6,161	\$ 26,518	\$ 743	\$ 2,855

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 112,517	93%							
	Property Tax (line 40)	8,726	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,177	\$ 24,177				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	633	338	0	\$ 970	\$ 900	\$ 70
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	791	1,072	0	1,863	1,729	134
081	Respiratory Therapy			0	119	53	0	172	159	12
082	Occupational Therapy			0	0	1,021	0	1,021	948	74
083	Speech Pathology			0	0	444	0	444	412	32
085	Pharmacy			0	1,028	577	0	1,605	1,490	116
090	Laboratory			0	0	111	0	111	103	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55	0	55	51	4
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	94,290	20,351	0	114,640	106,389	8,251
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	153	0	153	142	11
145	Other Nonreimbursable			0	206	3	0	208	193	15
	TOTAL	\$ 121,243	100%	\$ -	\$ 97,066	\$ 24,177	\$ -	\$ 121,243	\$ 112,517	\$ 8,726

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
THE TERRACES AT LOS ALTOS

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 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. 93% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,507												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	834,369												
	Total Costs Allocable as Administration	841,876	93%											
167	CDPH Licensing Fees	15,413	2%											
168	Professional Liability Insurance	47,634	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	904,923	100%						\$ 904,923					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 951	\$ 74,316	\$ 633	\$ 75,900	12,634	\$ 11,754	\$ 215	\$ 665	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,189	239,089	791	241,069	40,127	37,332	683	2,112	0	0
081	Respiratory Therapy			0	178	11,602	119	11,899	1,981	1,843	34	104	0	0
082	Occupational Therapy			0	0	229,651	0	229,651	38,227	35,563	651	2,012	0	0
083	Speech Pathology			0	0	99,776	0	99,776	16,608	15,451	283	874	0	0
085	Pharmacy			0	1,546	127,205	1,028	129,779	21,603	20,098	368	1,137	0	0
090	Laboratory			0	0	24,882	0	24,882	4,142	3,853	71	218	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,475	0	12,475	2,077	1,932	35	109	0	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			2,988,772	879,380	613,515	94,290	4,575,956	761,696	708,627	12,973	40,095	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	34,414	0	34,414	5,728	5,329	98	302	0	0
145	Other Nonreimbursable			0	309	91	206	606	101	94	2	5	0	0
	SUBTOTAL	\$ 904,923		\$ 2,988,772	\$ 883,555	\$ 1,467,015	\$ 97,066	\$ 5,436,408	\$ 904,923					
	Total Administrative Costs							\$ 904,923		\$ 841,876	\$ 15,413	\$ 47,634	\$ -	\$ -
	Unit Cost Multiplier							0.16645606						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,778	\$ 11,354	\$ 24,177	\$ 136,309							
	TOTAL FACILITY COSTS							\$ 6,477,640						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
THE TERRACES AT LOS ALTOS

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 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	246									
010	Housekeeping	87	87								
060	Laundry and Linen	779	779	779							
065	Dietary	3,353	3,353	3,353							
155	Social Services	94	94	94							
160	Activities	361	361	361							
165	Administration	3,057	3,057	3,057							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	80	80	80						75,900	75,900
077	Specialized Support Surfaces									0	0
080	Physical Therapy	100	100	100						241,069	241,069
081	Respiratory Therapy	15	15	15						11,899	11,899
082	Occupational Therapy									229,651	229,651
083	Speech Pathology									99,776	99,776
085	Pharmacy	130	130	130						129,779	129,779
090	Laboratory									24,882	24,882
095	Home Health Services									0	0
100	Other Ancillary Services									12,475	12,475
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,335	7,335	7,335	298,298	52,917	2,903,727	2,903,727	2,903,727	4,575,956	4,575,956
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									34,414	34,414
145	Other Nonreimbursable	26	26	26						606	606
	TOTAL STATISTICS	15,663	15,417	15,330	298,298	52,917	2,903,727	2,903,727	2,903,727	5,436,408	5,436,408
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 78,805 0.027139259	\$ 152,284 0.052444324			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 37,573 2.43711487	\$ 144,956 9.45570965	\$ 106,126 0.35577010	\$ 575,621 10.87780185	\$ 1,118 0.00038500	\$ 4,293 0.00147855	\$ 104,989 0.03615664	\$ 36,356 0.00668757	\$ 64,422 0.01185011
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 44,402 2.88006746	\$ 9,650 0.62945635	\$ 20,560 0.06892409	\$ 400,196 7.56271961	\$ 330 0.00011361	\$ 20,642 0.00710877	\$ - 0.00000000	\$ 10,729 0.00197348	\$ 625 0.00011497
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 121,243 7.74072655	\$ 1,904 0.12351422	\$ 684 0.04463072	\$ 6,161 0.02065388	\$ 26,518 0.50113283	\$ 743 0.00025603	\$ 2,855 0.00098325	\$ - 0.00000000	\$ 24,177 0.00444732	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

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	\$ 26,098	\$ 0	\$ 26,098	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,475	0	11,475	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	44,402	0	44,402	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 81,975	\$ 0	\$ 81,975	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 99,930	\$ 0	\$ 99,930	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,814	0	44,814	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,399	0	9,399	(Sch 4)
010		Housekeeping - Total	6300	\$ 154,143	\$ 0	\$ 154,143	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 70,300	\$ 0	\$ 70,300	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	24,430	0	24,430	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	8,726	0	8,726	(Sch 5)
045		Property Insurance	7400	7,507	0	7,507	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	17,787	0	17,787	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 364,868	\$ 0	\$ 364,868	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 69,635	\$ (2,831)	\$ 66,804	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,331	(1,274)	30,057	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,581	(755)	17,826	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 119,547	\$ (4,860)	\$ 114,687	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 334,915	\$ 0	\$ 334,915	(Sch 3)
065	.20-.39	Fringe Benefits	6500	145,497	0	145,497	(Sch 3)
065	.79	Agency Staff	6500	55,332	0	55,332	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	388,429	0	388,429	(Sch 4)
065		Dietary - Total	6500	\$ 924,173	\$ 0	\$ 924,173	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	74,035	0	74,035	(Sch 4)
075		Patient Supplies - Total	8100	\$ 74,035	\$ 0	\$ 74,035	
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:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	238,738	0	238,738	(Sch 4)
080		Physical Therapy - Total	8200	\$ 238,738	\$ 0	\$ 238,738	
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	11,549	0	11,549	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 11,549	\$ 0	\$ 11,549	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	229,651	0	229,651	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 229,651	\$ 0	\$ 229,651	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	99,776	0	99,776	(Sch 4)
083		Speech Pathology - Total	8280	\$ 99,776	\$ 0	\$ 99,776	
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	126,749	0	126,749	(Sch 4)
085		Pharmacy - Total	8300	\$ 126,749	\$ 0	\$ 126,749	
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	24,882	0	24,882	(Sch 4)
090		Laboratory - Total	8400	\$ 24,882	\$ 0	\$ 24,882	
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	12,475	0	12,475	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,475	\$ 0	\$ 12,475	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

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		\$ 817,855	\$ 0	\$ 817,855	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,814,005	0	\$ 1,814,005	(Sch 2)
105	.20-.39	Fringe Benefits	6110	943,678	0	943,678	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	146,044	0	146,044	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,903,727	\$ 0	\$ 2,903,727	
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:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	34,414	0	34,414 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 34,414	\$ 0	\$ 34,414
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,938,141	\$ 0	\$ 2,938,141
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,483	\$ 0	\$ 53,483 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,322	0	25,322 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 78,805	\$ 0	\$ 78,805

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
THE TERRACES AT LOS ALTOS

Fiscal Period:
OCTOBER 30, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1083795595

OSHPD Facility Number:
206430854

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	\$ 104,110	\$ 0	\$ 104,110	(Sch 2)
160	.20-.39	Fringe Benefits	6700	48,174	0	48,174	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,350	1,025	19,375	(Sch 4)
160		Activities - Total	6700	\$ 170,634	\$ 1,025	\$ 171,659	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 243,204	\$ 0	\$ 243,204	(Sch 6)
165	.20-.39	Fringe Benefits	6900	112,927	0	112,927	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	486,805	(8,567)	478,238	(Sch 6)
165		Administration - Total	6900	\$ 842,936	\$ (8,567)	\$ 834,369	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,185	\$ 0	\$ 42,185	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,237	0	22,237	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	625	0	625	(Sch 4)
166		Medical Records - Total	6900	\$ 65,047	\$ 0	\$ 65,047	
167		CDPH Licensing Fees	6900	\$ 15,413	\$ 0	\$ 15,413	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,634	\$ 0	\$ 47,634	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,606	\$ 0	\$ 73,606	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,383	0	31,383	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 104,989	\$ 0	\$ 104,989	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,325,458	\$ (7,542)	\$ 1,317,916	
200		Total		\$ 6,490,042	\$ (12,402)	\$ 6,477,640	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 652,936	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
THE TERRACES AT LOS ALTOS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1083795595	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$652,936	\$652,936

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE TERRACES AT LOS ALTOS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1083795595		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
2	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To reverse rental income abatement due to duplicate adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$18,350	\$1,025	\$19,375
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous income against related expense. 42 CFR 413.50 and 413.9 CMS Pub. 15-1, Sections 202.2 and 2328	\$486,805	(\$2,287)	\$484,518 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed American Baptist Home of the West (ABHOW) Home Office Cost Report for fiscal year ended September 30, 2011. 42 CFR 413.7 CMS Publ. 15-1, Sections 2150.2 and 2304	* \$484,518	(\$6,280)	\$478,238
5	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$69,635	(\$2,831)	\$66,804
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	31,331	(1,274)	30,057
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To adjust laundry and linen cost to reflect the audited apportionment factor and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	18,581	(755)	17,826

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
THE TERRACES AT LOS ALTOS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1083795595		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 10/1/2010 through 9/30/2011 Payment Period: 10/1/2010 through 12/31/2012 Report Date: 1/28/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	4,042	(441)	3,601	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	175	175	

Provider Name							Fiscal Period	Provider NPI		Adjustments
THE TERRACES AT LOS ALTOS							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1083795595		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
8	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$3,304	\$3,304