

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**AMERICAN BAPTIST HOMES OF THE WEST  
PLEASANTON, CALIFORNIA**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2010**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditors: Laurie Plancarte and Jonathon Pacheco**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 27, 2012

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

AMERICAN BAPTIST HOMES OF THE WEST  
FISCAL PERIOD ENDED SEPTEMBER 30, 2010

We have examined the Medi-Cal Home Office cost report for the fiscal period ended September 30, 2010. 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 Summary of Audited Home Office Costs to Health Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This Audit Report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Gary Johnson  
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If you have further 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

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## SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WESTFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	10/01/09	09/30/10	(\$38,833)	\$535,057	\$496,224
2.00	Grand Lake Gardens	N/A	10/01/09	09/30/10	(14,529)	200,189	185,660
3.00	San Joaquin Gardens	1346321858	10/01/09	09/30/10	(74,669)	1,028,817	954,149
4.00	Piedmont Gardens	1437230943	10/01/09	09/30/10	(76,714)	1,057,001	980,287
5.00	Plymouth Village	1982789343	10/01/09	09/30/10	(52,064)	717,363	665,299
6.00	Judson Park	N/A	10/01/09	09/30/10	(73,548)	1,013,372	939,824
7.00	Valle Verde	1255412763	10/01/09	09/30/10	(80,030)	1,102,693	1,022,663
8.00	Rosewood Gardens	1700967213	10/01/09	09/30/10	(51,598)	710,940	659,342
9.00	Terraces of Los Gatos	1659356111	10/01/09	09/30/10	(72,017)	992,281	920,265
10.00	Terraces of Phoenix (Orangewood)	N/A	10/01/09	09/30/10	(87,795)	1,209,686	1,121,891
11.00	Las Ventanas	N/A	10/01/09	09/30/10	(99,163)	1,366,307	1,267,145
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>					<b>(\$720,959)</b>	<b>\$9,933,706</b>	<b>\$9,212,747</b>

**OTHER COMPONENTS**

19.00	Fern Lodge	N/A	10/01/09	09/30/10	(\$2,010)	\$67,025	\$65,015
20.00	Bellflower Oak Street Manor	N/A	10/01/09	09/30/10	(911)	30,390	29,479
21.00	Allen Temple IV	N/A	10/01/09	09/30/10	(1,538)	51,287	49,749
22.00	Judson Terrace	N/A	10/01/09	09/30/10	(3,868)	129,005	125,137
23.00	Pacific Meadows	N/A	10/01/09	09/30/10	(3,523)	117,485	113,962
24.00	Allen Temple I	N/A	10/01/09	09/30/10	(3,113)	103,810	100,697
25.00	Mount Rubidoux	N/A	10/01/09	09/30/10	(6,139)	204,739	198,600
26.00	Allen Temple II	N/A	10/01/09	09/30/10	(2,714)	90,506	87,792
27.00	Casa De La Vista	N/A	10/01/09	09/30/10	(4,197)	139,967	135,769
27.01	Bellflower Friendship Manor	N/A	10/01/09	09/30/10	(4,415)	147,222	142,807
27.02	Oak Knolls Haven	N/A	10/01/09	09/30/10	(1,916)	63,893	61,977
27.03	Harbor View Manor	N/A	10/01/09	09/30/10	(4,988)	166,357	161,368
27.04	Tahoe Senior Plaza	N/A	10/01/09	09/30/10	(1,442)	48,074	46,632
27.05	EE Cleveland	N/A	10/01/09	09/30/10	(2,755)	91,886	89,130
27.06	Casa De Redwood	N/A	10/01/09	09/30/10	(4,571)	152,444	147,873
27.07	Allen Temple III	N/A	10/01/09	09/30/10	(2,543)	84,791	82,249
27.08	San Leandro Senior Housing	N/A	10/01/09	09/30/10	(2,586)	86,247	83,660
27.09	Judson Terrace Lodge	N/A	10/01/09	09/30/10	(1,138)	37,948	36,810
27.10	Manila Terrace	N/A	10/01/09	09/30/10	(2,241)	74,719	72,478
27.11	Hillcrest	N/A	10/01/09	09/30/10	(2,514)	83,829	81,315
27.12	Kelly Ridge	N/A	10/01/09	09/30/10	(2,676)	89,237	86,561
27.13	Shepherd's Garden	N/A	10/01/09	09/30/10	(781)	26,053	25,272
27.14	Three River's Village	N/A	10/01/09	09/30/10	(817)	27,242	26,425

**SUBTOTAL (LINES 19 THROUGH 27.14)****(\$63,396)**      **\$0**      **(\$63,396)****GRAND TOTAL****(\$784,355)**      **\$12,047,860**      **\$11,263,505**

## COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WESTFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)	
		FROM	TO	1	2	3	
<b><u>HEALTH CARE FACILITIES</u></b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	10/01/09	09/30/10	\$497,297	\$496,224	(\$1,073)
2.00	Grand Lake Gardens	N/A	10/01/09	09/30/10	186,065	185,660	(405)
3.00	San Joaquin Gardens	1346321858	10/01/09	09/30/10	956,208	954,149	(2,059)
4.00	Piedmont Gardens	1437230943	10/01/09	09/30/10	982,400	980,287	(2,113)
5.00	Plymouth Village	1982789343	10/01/09	09/30/10	666,735	665,299	(1,436)
6.00	Judson Park	N/A	10/01/09	09/30/10	941,851	939,824	(2,027)
7.00	Valle Verde	1255412763	10/01/09	09/30/10	1,024,871	1,022,663	(2,208)
8.00	Rosewood Gardens	1700967213	10/01/09	09/30/10	660,763	659,342	(1,421)
9.00	Terraces of Los Gatos	1659356111	10/01/09	09/30/10	922,249	920,265	(1,984)
10.00	Terraces of Phoenix (Orangewood)	N/A	10/01/09	09/30/10	1,124,314	1,121,891	(2,423)
11.00	Las Ventanas	N/A	10/01/09	09/30/10	1,269,910	1,267,145	(2,765)
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>					<b>\$9,232,663</b>	<b>\$9,212,748</b>	<b>(\$19,915)</b>

**OTHER COMPONENTS**

19.00	Fern Lodge	N/A	10/01/09	09/30/10	\$65,070	\$65,015	(\$55)
20.00	Bellflower Oak Street Manor	N/A	10/01/09	09/30/10	29,504	29,479	(25)
21.00	Allen Temple IV	N/A	10/01/09	09/30/10	49,792	49,749	(43)
22.00	Judson Terrace	N/A	10/01/09	09/30/10	125,243	125,137	(106)
23.00	Pacific Meadows	N/A	10/01/09	09/30/10	114,060	113,962	(98)
24.00	Allen Temple I	N/A	10/01/09	09/30/10	100,782	100,697	(85)
25.00	Mount Rubidoux	N/A	10/01/09	09/30/10	198,775	198,600	(175)
26.00	Allen Temple II	N/A	10/01/09	09/30/10	87,867	87,792	(75)
27.00	Casa De La Vista	N/A	10/01/09	09/30/10	135,885	135,769	(116)
27.01	Bellflower Friendship Manor	N/A	10/01/09	09/30/10	142,928	142,807	(121)
27.02	Oak Knolls Haven	N/A	10/01/09	09/30/10	62,029	61,977	(52)
27.03	Harbor View Manor	N/A	10/01/09	09/30/10	161,507	161,368	(139)
27.04	Tahoe Senior Plaza	N/A	10/01/09	09/30/10	46,671	46,632	(39)
27.05	EE Cleveland	N/A	10/01/09	09/30/10	89,207	89,130	(77)
27.06	Casa De Redwood	N/A	10/01/09	09/30/10	147,998	147,873	(125)
27.07	Allen Temple III	N/A	10/01/09	09/30/10	82,318	82,249	(69)
27.08	San Leandro Senior Housing	N/A	10/01/09	09/30/10	83,732	83,660	(72)
27.09	Judson Terrace Lodge	N/A	10/01/09	09/30/10	36,841	36,810	(31)
27.10	Manila Terrace	N/A	10/01/09	09/30/10	72,540	72,478	(62)
27.11	Hillcrest	N/A	10/01/09	09/30/10	81,384	81,315	(69)
27.12	Kelly Ridge	N/A	10/01/09	09/30/10	86,636	86,561	(75)
27.13	Shepherd's Garden	N/A	10/01/09	09/30/10	25,293	25,272	(21)
27.14	Three River's Village	N/A	10/01/09	09/30/10	26,448	26,425	(23)

**SUBTOTAL (LINES 19 THROUGH 27.14)****\$2,052,510**      **\$2,050,758**      **(\$1,752)****GRAND TOTAL****\$11,285,173**      **\$11,263,506**      **(\$21,667)**

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS 1	FUNCTIONAL CAPITAL COSTS 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b>HEALTH CARE FACILITIES</b>								
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	10/01/09	09/30/10	\$0	\$0	(\$38,833)	(\$38,833)
2.00	Grand Lake Gardens	N/A	10/01/09	09/30/10	0	0	(14,529)	(14,529)
3.00	San Joaquin Gardens	1346321858	10/01/09	09/30/10	0	0	(74,668)	(74,669)
4.00	Piedmont Gardens	1437230943	10/01/09	09/30/10	0	0	(76,714)	(76,714)
5.00	Plymouth Village	1982789343	10/01/09	09/30/10	0	0	(52,064)	(52,064)
6.00	Judson Park	N/A	10/01/09	09/30/10	0	0	(73,547)	(73,548)
7.00	Valle Verde	1255412763	10/01/09	09/30/10	0	0	(80,030)	(80,030)
8.00	Rosewood Gardens	1700967213	10/01/09	09/30/10	0	0	(51,598)	(51,598)
9.00	Terraces of Los Gatos	1659356111	10/01/09	09/30/10	0	0	(72,017)	(72,017)
10.00	Terraces of Phoenix (Orangewood)	N/A	10/01/09	09/30/10	0	0	(87,795)	(87,795)
11.00	Las Ventanas	N/A	10/01/09	09/30/10	0	0	(99,162)	(99,163)
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>					<b>\$0</b>	<b>\$0</b>	<b>(\$720,959)</b>	<b>(\$720,959)</b>

<b>OTHER COMPONENTS</b>								
19.00	Fern Lodge	N/A	10/01/09	09/30/10	\$0	\$0	(\$2,010)	(\$2,010)
20.00	Bellflower Oak Street Manor	N/A	10/01/09	09/30/10	0	0	(911)	(911)
21.00	Allen Temple IV	N/A	10/01/09	09/30/10	0	0	(1,538)	(1,538)
22.00	Judson Terrace	N/A	10/01/09	09/30/10	0	0	(3,868)	(3,868)
23.00	Pacific Meadows	N/A	10/01/09	09/30/10	0	0	(3,523)	(3,523)
24.00	Allen Temple I	N/A	10/01/09	09/30/10	0	0	(3,113)	(3,113)
25.00	Mount Rubidoux	N/A	10/01/09	09/30/10	0	0	(6,139)	(6,139)
26.00	Allen Temple II	N/A	10/01/09	09/30/10	0	0	(2,714)	(2,714)
27.00	Casa De La Vista	N/A	10/01/09	09/30/10	0	0	(4,197)	(4,197)
27.01	Bellflower Friendship Manor	N/A	10/01/09	09/30/10	0	0	(4,415)	(4,415)
27.02	Oak Knolls Haven	N/A	10/01/09	09/30/10	0	0	(1,916)	(1,916)
27.03	Harbor View Manor	N/A	10/01/09	09/30/10	0	0	(4,988)	(4,988)
27.04	Tahoe Senior Plaza	N/A	10/01/09	09/30/10	0	0	(1,442)	(1,442)
27.05	EE Cleveland	N/A	10/01/09	09/30/10	0	0	(2,755)	(2,755)
27.06	Casa De Redwood	N/A	10/01/09	09/30/10	0	0	(4,571)	(4,571)
27.07	Allen Temple III	N/A	10/01/09	09/30/10	0	0	(2,543)	(2,543)
27.08	San Leandro Senior Housing	N/A	10/01/09	09/30/10	0	0	(2,586)	(2,586)
27.09	Judson Terrace Lodge	N/A	10/01/09	09/30/10	0	0	(1,138)	(1,138)
27.10	Manila Terrace	N/A	10/01/09	09/30/10	0	0	(2,241)	(2,241)
27.11	Hillcrest	N/A	10/01/09	09/30/10	0	0	(2,514)	(2,514)
27.12	Kelly Ridge	N/A	10/01/09	09/30/10	0	0	(2,676)	(2,676)
27.13	Shepherd's Garden	N/A	10/01/09	09/30/10	0	0	(781)	(781)
27.14	Three River's Village	N/A	10/01/09	09/30/10	0	0	(817)	(817)

**SUBTOTAL (LINES 19 THROUGH 27.14)** **\$0**    **\$0**    **(\$63,396)**    **(\$63,396)**

**GRAND TOTAL** **\$0**    **\$0**    **(\$784,355)**    **(\$784,355)**

(To Schedule 1 & 2)

## SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WESTFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b>HEALTH CARE FACILITIES</b>								
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	10/01/09	09/30/10	\$0	\$91,831	\$443,226	\$535,057
2.00	Grand Lake Gardens	N/A	10/01/09	09/30/10	0	34,358	165,831	200,189
3.00	San Joaquin Gardens	1346321858	10/01/09	09/30/10	0	176,575	852,242	1,028,817
4.00	Piedmont Gardens	1437230943	10/01/09	09/30/10	0	181,412	875,589	1,057,001
5.00	Plymouth Village	1982789343	10/01/09	09/30/10	0	123,120	594,243	717,363
6.00	Judson Park	N/A	10/01/09	09/30/10	0	173,924	839,448	1,013,372
7.00	Valle Verde	1255412763	10/01/09	09/30/10	0	189,254	913,439	1,102,693
8.00	Rosewood Gardens	1700967213	10/01/09	09/30/10	0	122,018	588,922	710,940
9.00	Terraces of Los Gatos	1659356111	10/01/09	09/30/10	0	170,304	821,977	992,281
10.00	Terraces of Phoenix (Orangewood)	N/A	10/01/09	09/30/10	0	207,617	1,002,069	1,209,686
11.00	Las Ventanas	N/A	10/01/09	09/30/10	0	234,498	1,131,809	1,366,307
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>					\$0	\$1,704,910	\$8,228,796	\$9,933,706
<b>OTHER COMPONENTS</b>								
19.00	Fern Lodge	N/A	10/01/09	09/30/10	\$0	\$44,085	\$22,940	\$67,025
20.00	Bellflower Oak Street Manor	N/A	10/01/09	09/30/10	0	19,989	10,401	30,390
21.00	Allen Temple IV	N/A	10/01/09	09/30/10	0	33,734	17,553	51,287
22.00	Judson Terrace	N/A	10/01/09	09/30/10	0	84,852	44,153	129,005
23.00	Pacific Meadows	N/A	10/01/09	09/30/10	0	77,275	40,210	117,485
24.00	Allen Temple I	N/A	10/01/09	09/30/10	0	68,280	35,530	103,810
25.00	Mount Rubidoux	N/A	10/01/09	09/30/10	0	134,666	70,073	204,739
26.00	Allen Temple II	N/A	10/01/09	09/30/10	0	59,530	30,976	90,506
27.00	Casa De La Vista	N/A	10/01/09	09/30/10	0	92,062	47,905	139,967
27.01	Bellflower Friendship Manor	N/A	10/01/09	09/30/10	0	96,834	50,388	147,222
27.02	Oak Knolls Haven	N/A	10/01/09	09/30/10	0	42,025	21,868	63,893
27.03	Harbor View Manor	N/A	10/01/09	09/30/10	0	109,420	56,937	166,357
27.04	Tahoe Senior Plaza	N/A	10/01/09	09/30/10	0	31,620	16,454	48,074
27.05	EE Cleveland	N/A	10/01/09	09/30/10	0	60,437	31,449	91,886
27.06	Casa De Redwood	N/A	10/01/09	09/30/10	0	100,269	52,175	152,444
27.07	Allen Temple III	N/A	10/01/09	09/30/10	0	55,771	29,020	84,791
27.08	San Leandro Senior Housing	N/A	10/01/09	09/30/10	0	56,728	29,519	86,247
27.09	Judson Terrace Lodge	N/A	10/01/09	09/30/10	0	24,960	12,988	37,948
27.10	Manila Terrace	N/A	10/01/09	09/30/10	0	49,146	25,573	74,719
27.11	Hillcrest	N/A	10/01/09	09/30/10	0	55,138	28,691	83,829
27.12	Kelly Ridge	N/A	10/01/09	09/30/10	0	58,695	30,542	89,237
27.13	Shepherd's Garden	N/A	10/01/09	09/30/10	0	17,136	8,917	26,053
27.14	Three River's Village	N/A	10/01/09	09/30/10	0	17,918	9,324	27,242
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>					\$0	\$1,390,570	\$723,584	\$2,114,154
<b>GRAND TOTAL</b>					\$0	\$3,095,480	\$8,952,380	\$12,047,860

(To Schedule 1 &amp; 2)

## POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

		PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
<b><u>HEALTH CARE FACILITIES</u></b>						
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	\$9,068,750	(\$38,833)	\$443,226	\$404,393
2.00	Grand Lake Gardens	N/A	3,393,031	(14,529)	165,831	151,302
3.00	San Joaquin Gardens	1346321858	17,437,559	(74,668)	852,242	777,574
4.00	Piedmont Gardens	1437230943	17,915,251	(76,714)	875,589	798,875
5.00	Plymouth Village	1982789343	12,158,685	(52,064)	594,243	542,179
6.00	Judson Park	N/A	17,175,776	(73,547)	839,448	765,900
7.00	Valle Verde	1255412763	18,689,695	(80,030)	913,439	833,409
8.00	Rosewood Gardens	1700967213	12,049,813	(51,598)	588,922	537,324
9.00	Terraces of Los Gatos	1659356111	16,818,315	(72,017)	821,977	749,961
10.00	Terraces of Phoenix (Orangewood)	N/A	20,503,136	(87,795)	1,002,069	914,274
11.00	Las Ventanas	N/A	23,157,723	(99,162)	1,131,809	1,032,647
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>			<b>\$168,367,734</b>	<b>(\$720,959)</b>	<b>\$8,228,796</b>	<b>\$7,507,837</b>
<b><u>OTHER COMPONENTS</u></b>						
19.00	Fern Lodge	N/A	\$469,367	(\$2,010)	\$22,940	\$20,930
20.00	Bellflower Oak Street Manor	N/A	212,814	(911)	10,401	9,490
21.00	Allen Temple IV	N/A	359,155	(1,538)	17,553	16,015
22.00	Judson Terrace	N/A	903,406	(3,868)	44,153	40,285
23.00	Pacific Meadows	N/A	822,734	(3,523)	40,210	36,687
24.00	Allen Temple I	N/A	726,966	(3,113)	35,530	32,417
25.00	Mount Rubidoux	N/A	1,433,759	(6,139)	70,073	63,934
26.00	Allen Temple II	N/A	633,799	(2,714)	30,976	28,262
27.00	Casa De La Vista	N/A	980,165	(4,197)	47,905	43,707
27.01	Bellflower Friendship Manor	N/A	1,030,971	(4,415)	50,388	45,973
27.02	Oak Knolls Haven	N/A	447,429	(1,916)	21,868	19,952
27.03	Harbor View Manor	N/A	1,164,968	(4,988)	56,937	51,948
27.04	Tahoe Senior Plaza	N/A	336,656	(1,442)	16,454	15,012
27.05	EE Cleveland	N/A	643,465	(2,755)	31,449	28,693
27.06	Casa De Redwood	N/A	1,067,542	(4,571)	52,175	47,604
27.07	Allen Temple III	N/A	593,781	(2,543)	29,020	26,478
27.08	San Leandro Senior Housing	N/A	603,976	(2,586)	29,519	26,932
27.09	Judson Terrace Lodge	N/A	265,742	(1,138)	12,988	11,850
27.10	Manila Terrace	N/A	523,243	(2,241)	25,573	23,332
27.11	Hillcrest	N/A	587,045	(2,514)	28,691	26,177
27.12	Kelly Ridge	N/A	624,915	(2,676)	30,542	27,866
27.13	Shepherd's Garden	N/A	182,446	(781)	8,917	8,136
27.14	Three River's Village	N/A	190,772	(817)	9,324	8,507
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>			<b>\$14,805,116</b>	<b>(\$63,396)</b>	<b>\$723,584</b>	<b>\$660,188</b>
<b>GRAND TOTAL</b>			<b>\$183,172,850</b>	<b>(\$784,355)</b>	<b>\$8,952,380</b>	<b>\$8,168,025</b>
			(To Schedule 3) (To Schedule 3-1)			
MULTIPLIER				-0.004282	0.048874	

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	Salaries of Officers 11	Salaries and Wages of Others 12	Payroll Taxes 13	Employee Benefits - Payroll Related 14	Employee Benefits - Nonpayroll 15	Profit Sharing/ Pension Plans 16
<b>HEALTH CARE FACILITIES</b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	\$0	\$0	\$0	\$0	\$0
2.00	Grand Lake Gardens	N/A	0	0	0	0	0
3.00	San Joaquin Gardens	1346321858	0	0	0	0	0
4.00	Piedmont Gardens	1437230943	0	0	0	0	0
5.00	Plymouth Village	1982789343	0	0	0	0	0
6.00	Judson Park	N/A	0	0	0	0	0
7.00	Valle Verde	1255412763	0	0	0	0	0
8.00	Rosewood Gardens	1700967213	0	0	0	0	0
9.00	Terraces of Los Gatos	1659356111	0	0	0	0	0
10.00	Terraces of Phoenix (Orangewood)	N/A	0	0	0	0	0
11.00	Las Ventanas	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
19.00	Fern Lodge	N/A	0	0	0	0	0
20.00	Bellflower Oak Street Manor	N/A	0	0	0	0	0
21.00	Allen Temple IV	N/A	0	0	0	0	0
22.00	Judson Terrace	N/A	0	0	0	0	0
23.00	Pacific Meadows	N/A	0	0	0	0	0
24.00	Allen Temple I	N/A	0	0	0	0	0
25.00	Mount Rubidoux	N/A	0	0	0	0	0
26.00	Allen Temple II	N/A	0	0	0	0	0
27.00	Casa De La Vista	N/A	0	0	0	0	0
27.01	Bellflower Friendship Manor	N/A	0	0	0	0	0
27.02	Oak Knolls Haven	N/A	0	0	0	0	0
27.03	Harbor View Manor	N/A	0	0	0	0	0
27.04	Tahoe Senior Plaza	N/A	0	0	0	0	0
27.05	EE Cleveland	N/A	0	0	0	0	0
27.06	Casa De Redwood	N/A	0	0	0	0	0
27.07	Allen Temple III	N/A	0	0	0	0	0
27.08	San Leandro Senior Housing	N/A	0	0	0	0	0
27.09	Judson Terrace Lodge	N/A	0	0	0	0	0
27.10	Manila Terrace	N/A	0	0	0	0	0
27.11	Hillcrest	N/A	0	0	0	0	0
27.12	Kelly Ridge	N/A	0	0	0	0	0
27.13	Shepherd's Garden	N/A	0	0	0	0	0
27.14	Three River's Village	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	Legal Fees 17	Auditing and Accounting Fees 18	Utilities 19	Communications 20	Travel and Entertainment 21	Transportation 22
<b>HEALTH CARE FACILITIES</b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	\$0	\$0	\$0	\$0	\$0
2.00	Grand Lake Gardens	N/A	0	0	0	0	0
3.00	San Joaquin Gardens	1346321858	0	0	0	0	0
4.00	Piedmont Gardens	1437230943	0	0	0	0	0
5.00	Plymouth Village	1982789343	0	0	0	0	0
6.00	Judson Park	N/A	0	0	0	0	0
7.00	Valle Verde	1255412763	0	0	0	0	0
8.00	Rosewood Gardens	1700967213	0	0	0	0	0
9.00	Terraces of Los Gatos	1659356111	0	0	0	0	0
10.00	Terraces of Phoenix (Orangewood)	N/A	0	0	0	0	0
11.00	Las Ventanas	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
19.00	Fern Lodge	N/A	0	\$0	\$0	\$0	\$0
20.00	Bellflower Oak Street Manor	N/A	0	0	0	0	0
21.00	Allen Temple IV	N/A	0	0	0	0	0
22.00	Judson Terrace	N/A	0	0	0	0	0
23.00	Pacific Meadows	N/A	0	0	0	0	0
24.00	Allen Temple I	N/A	0	0	0	0	0
25.00	Mount Rubidoux	N/A	0	0	0	0	0
26.00	Allen Temple II	N/A	0	0	0	0	0
27.00	Casa De La Vista	N/A	0	0	0	0	0
27.01	Bellflower Friendship Manor	N/A	0	0	0	0	0
27.02	Oak Knolls Haven	N/A	0	0	0	0	0
27.03	Harbor View Manor	N/A	0	0	0	0	0
27.04	Tahoe Senior Plaza	N/A	0	0	0	0	0
27.05	EE Cleveland	N/A	0	0	0	0	0
27.06	Casa De Redwood	N/A	0	0	0	0	0
27.07	Allen Temple III	N/A	0	0	0	0	0
27.08	San Leandro Senior Housing	N/A	0	0	0	0	0
27.09	Judson Terrace Lodge	N/A	0	0	0	0	0
27.10	Manila Terrace	N/A	0	0	0	0	0
27.11	Hillcrest	N/A	0	0	0	0	0
27.12	Kelly Ridge	N/A	0	0	0	0	0
27.13	Shepherd's Garden	N/A	0	0	0	0	0
27.14	Three River's Village	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	Cleaning Office and Admin Supplies 23	Minor Equipment Expensed 24	Repairs and Maintenance 25	Dues and Subscriptions 26	Contributions 27	Insurance Premium - Non Capital Related 28
<b>HEALTH CARE FACILITIES</b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	\$0	\$0	\$0	\$0	\$0
2.00	Grand Lake Gardens	N/A	0	0	0	0	0
3.00	San Joaquin Gardens	1346321858	0	0	0	0	0
4.00	Piedmont Gardens	1437230943	0	0	0	0	0
5.00	Plymouth Village	1982789343	0	0	0	0	0
6.00	Judson Park	N/A	0	0	0	0	0
7.00	Valle Verde	1255412763	0	0	0	0	0
8.00	Rosewood Gardens	1700967213	0	0	0	0	0
9.00	Terraces of Los Gatos	1659356111	0	0	0	0	0
10.00	Terraces of Phoenix (Orangewood)	N/A	0	0	0	0	0
11.00	Las Ventanas	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
19.00	Fern Lodge	N/A	\$0	\$0	\$0	\$0	\$0
20.00	Bellflower Oak Street Manor	N/A	0	0	0	0	0
21.00	Allen Temple IV	N/A	0	0	0	0	0
22.00	Judson Terrace	N/A	0	0	0	0	0
23.00	Pacific Meadows	N/A	0	0	0	0	0
24.00	Allen Temple I	N/A	0	0	0	0	0
25.00	Mount Rubidoux	N/A	0	0	0	0	0
26.00	Allen Temple II	N/A	0	0	0	0	0
27.00	Casa De La Vista	N/A	0	0	0	0	0
27.01	Bellflower Friendship Manor	N/A	0	0	0	0	0
27.02	Oak Knolls Haven	N/A	0	0	0	0	0
27.03	Harbor View Manor	N/A	0	0	0	0	0
27.04	Tahoe Senior Plaza	N/A	0	0	0	0	0
27.05	EE Cleveland	N/A	0	0	0	0	0
27.06	Casa De Redwood	N/A	0	0	0	0	0
27.07	Allen Temple III	N/A	0	0	0	0	0
27.08	San Leandro Senior Housing	N/A	0	0	0	0	0
27.09	Judson Terrace Lodge	N/A	0	0	0	0	0
27.10	Manila Terrace	N/A	0	0	0	0	0
27.11	Hillcrest	N/A	0	0	0	0	0
27.12	Kelly Ridge	N/A	0	0	0	0	0
27.13	Shepherd's Garden	N/A	0	0	0	0	0
27.14	Three River's Village	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0



FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WESTFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	Other 35	Rental Housing Operations 35.01	CCRC Operations 35.02	Other Expense 35.03	AUDITED TOTAL NONCAPITAL	
<b>HEALTH CARE FACILITIES</b>							
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	\$0	\$0	\$91,831	\$0	\$91,831
2.00	Grand Lake Gardens	N/A	0	0	34,358	0	34,358
3.00	San Joaquin Gardens	1346321858	0	0	176,575	0	176,575
4.00	Piedmont Gardens	1437230943	0	0	181,412	0	181,412
5.00	Plymouth Village	1982789343	0	0	123,120	0	123,120
6.00	Judson Park	N/A	0	0	173,924	0	173,924
7.00	Valle Verde	1255412763	0	0	189,254	0	189,254
8.00	Rosewood Gardens	1700967213	0	0	122,018	0	122,018
9.00	Terraces of Los Gatos	1659356111	0	0	170,304	0	170,304
10.00	Terraces of Phoenix (Orangewood)	N/A	0	0	207,617	0	207,617
11.00	Las Ventanas	N/A	0	0	234,498	0	234,498
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>			\$0	\$0	\$1,704,910	\$0	\$1,704,910
<b>OTHER COMPONENTS</b>							
19.00	Fern Lodge	N/A	\$0	\$44,085	\$0	\$0	\$44,085
20.00	Bellflower Oak Street Manor	N/A	0	19,989	0	0	19,989
21.00	Allen Temple IV	N/A	0	33,734	0	0	33,734
22.00	Judson Terrace	N/A	0	84,852	0	0	84,852
23.00	Pacific Meadows	N/A	0	77,275	0	0	77,275
24.00	Allen Temple I	N/A	0	68,280	0	0	68,280
25.00	Mount Rubidoux	N/A	0	134,666	0	0	134,666
26.00	Allen Temple II	N/A	0	59,530	0	0	59,530
27.00	Casa De La Vista	N/A	0	92,062	0	0	92,062
27.01	Bellflower Friendship Manor	N/A	0	96,834	0	0	96,834
27.02	Oak Knolls Haven	N/A	0	42,025	0	0	42,025
27.03	Harbor View Manor	N/A	0	109,420	0	0	109,420
27.04	Tahoe Senior Plaza	N/A	0	31,620	0	0	31,620
27.05	EE Cleveland	N/A	0	60,437	0	0	60,437
27.06	Casa De Redwood	N/A	0	100,269	0	0	100,269
27.07	Allen Temple III	N/A	0	55,771	0	0	55,771
27.08	San Leandro Senior Housing	N/A	0	56,728	0	0	56,728
27.09	Judson Terrace Lodge	N/A	0	24,960	0	0	24,960
27.10	Manila Terrace	N/A	0	49,146	0	0	49,146
27.11	Hillcrest	N/A	0	55,138	0	0	55,138
27.12	Kelly Ridge	N/A	0	58,695	0	0	58,695
27.13	Shepherd's Garden	N/A	0	17,136	0	0	17,136
27.14	Three River's Village	N/A	0	17,918	0	0	17,918
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>			\$0	\$1,390,570	\$0	\$0	\$1,390,570
<b>GRAND TOTAL</b>			\$0	\$1,390,570	\$1,704,910	\$0	\$3,095,480

(To Schedule 3-1)

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WESTFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED POOLED COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
2.00	Old Cap. Related - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	\$0		\$0	\$0
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related - Buildings and Fixtures	\$465,386		\$0	\$465,386
4.01	Interest Expense - New Cap. Related - Buildings	(2,157,141)		0	(2,157,141)
5.00	New Cap. Related - Movable Equipment	907,400		0	907,400
6.00	SUBTOTAL (sum of lines 4 through 5.00)	(\$784,355)		\$0	(\$784,355)
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$2,384,745		\$0	\$2,384,745
12.00	Salaries and Wages of Others	2,441,182		0	2,441,182
13.00	Payroll Taxes	312,110		0	312,110
14.00	Employee Benefits - Payroll Related	949,537		0	949,537
15.00	Employee Benefits - Nonpayroll Related	130,445		0	130,445
16.00	Profit Sharing/ Pension Plans	273,974		0	273,974
17.00	Legal Fees	70,935		0	70,935
18.00	Auditing and Accounting Fees	335,860		0	335,860
19.00	Utilities	16,467		0	16,467
20.00	Communications	228,870		0	228,870
21.00	Travel and Entertainment	135,411		0	135,411
22.00	Transportation	102,160		0	102,160
23.00	Cleaning Office and Admin Supplies	90,888		0	90,888
24.00	Minor Equipment Expensed	11,336		0	11,336
25.00	Repairs and Maintenance	5,276		0	5,276
26.00	Dues and Subscriptions	53,118	1, 2	(20,322)	32,796
27.00	Contributions	0		0	0
28.00	Insurance Premium - Non Capital Related	(49,367)		0	(49,367)
29.00	Taxes and Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Equipment Rent	0		0	0
32.00	Advertising	0		0	0
33.00	Purchased Services	853,580		0	853,580
34.00	Training/ Employee Programs	0		0	0
35.00	Other	0		0	0
35.01	Rental Housing Operations	0		0	0
35.02	CCRC Operations	0		0	0
35.03	Other Expense	627,521	3	(1,346)	626,175
36.00	SUBTOTAL (sum of lines 11 through 35.03)	\$8,974,048		(\$21,668)	\$8,952,380
37.00	TOTAL ALLOWABLE EXPENSES	\$8,189,693		(\$21,668)	\$8,168,025 (To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$8,189,693</b>		<b>(\$21,668)</b>	<b>\$8,168,025</b>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED DIRECT COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
2.00	Old Cap. Related - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	\$0		\$0	\$0
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	Interest Expense - New Cap. Related - Buildings	0		0	0
5.00	New Cap. Related - Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.00)	\$0		\$0	\$0
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/ Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs and Maintenance	0		0	0
26.00	Dues and Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium - Non Capital Related	0		0	0
29.00	Taxes and Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Equipment Rent	0		0	0
32.00	Advertising	0		0	0
33.00	Purchased Services	0		0	0
34.00	Training/ Employee Programs	0		0	0
35.00	Other	0		0	0
35.01	Rental Housing Operations	0		0	0
35.02	CCRC Operations	0		0	0
35.03	Other Expense	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.03)	\$0		\$0	\$0
37.00	TOTAL ALLOWABLE EXPENSES	\$0		\$0	\$0
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
	<b>TOTAL EXPENSES</b>	\$0		\$0	\$0

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
AMERICAN BAPTIST HOMES OF THE WEST

FISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED FUNCTIONAL COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
2.00	Old Cap. Related - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	\$0		\$0	\$0
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	Interest Expense - New Cap. Related - Buildings	0		0	0
5.00	New Cap. Related - Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.00)	\$0		\$0	\$0
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/ Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs and Maintenance	0		0	0
26.00	Dues and Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium - Non Capital Related	0		0	0
29.00	Taxes and Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Equipment Rent	0		0	0
32.00	Advertising	0		0	0
33.00	Purchased Services	0		0	0
34.00	Training/ Employee Programs	0		0	0
35.00	Other	0		0	0
35.01	Rental Housing Operations	1,390,570		0	1,390,570
35.02	CCRC Operations	1,704,910		0	1,704,910
35.03	Other Expense	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.03)	\$3,095,480		\$0	\$3,095,480
37.00	TOTAL ALLOWABLE EXPENSES	\$3,095,480		\$0	\$3,095,480
(To Sch. 5-1)					
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$3,095,480</b>		<b>\$0</b>	<b>\$3,095,480</b>

## REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:  
ABC HOME OFFICEFISCAL PERIOD ENDED:  
SEPTEMBER 30, 2010

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS		
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)			
<b>HEALTH CARE FACILITIES</b>												
1.00	Pilgrim Haven (Terraces at Los Altos)	1083795595	10/01/09	09/30/10			\$91,830	(\$38,833)	\$444,300	\$497,297		
2.00	Grand Lake Gardens	N/A	10/01/09	09/30/10			34,358	(14,529)	166,236	186,065		
3.00	San Joaquin Gardens	1346321858	10/01/09	09/30/10			176,573	(74,668)	854,303	956,208		
4.00	Piedmont Gardens	1437230943	10/01/09	09/30/10			181,410	(76,714)	877,704	982,400		
5.00	Plymouth Village	1982789343	10/01/09	09/30/10			123,119	(52,065)	595,681	666,735		
6.00	Judson Park	N/A	10/01/09	09/30/10			173,922	(73,547)	841,476	941,851		
7.00	Valle Verde	1255412763	10/01/09	09/30/10			189,252	(80,029)	915,648	1,024,871		
8.00	Rosewood Gardens	1700967213	10/01/09	09/30/10			122,016	(51,597)	590,344	660,763		
9.00	Terraces of Los Gatos	1659356111	10/01/09	09/30/10			170,302	(72,017)	823,964	922,249		
10.00	Terraces of Phoenix (Orangewood)	N/A	10/01/09	09/30/10			207,615	(87,796)	1,004,495	1,124,314		
11.00	Las Ventanas	N/A	10/01/09	09/30/10			234,513	(99,164)	1,134,561	1,269,910		
<b>SUBTOTAL (LINES 1 THROUGH 11)</b>						\$0	\$0	\$0	\$1,704,910	(\$720,959)	\$8,248,712	\$9,232,663
<b>OTHER COMPONENTS</b>												
19.00	Fern Lodge	N/A	10/01/09	09/30/10			\$44,085	(\$2,010)	\$22,995	\$65,070		
20.00	Bellflower Oak Street Manor	N/A	10/01/09	09/30/10			19,989	(911)	10,426	29,504		
21.00	Allen Temple IV	N/A	10/01/09	09/30/10			33,734	(1,538)	17,596	49,792		
22.00	Judson Terrace	N/A	10/01/09	09/30/10			84,852	(3,869)	44,260	125,243		
23.00	Pacific Meadows	N/A	10/01/09	09/30/10			77,275	(3,523)	40,308	114,060		
24.00	Allen Temple I	N/A	10/01/09	09/30/10			68,280	(3,113)	35,615	100,782		
25.00	Mount Rubidoux	N/A	10/01/09	09/30/10			134,666	(6,138)	70,247	198,775		
26.00	Allen Temple II	N/A	10/01/09	09/30/10			59,530	(2,714)	31,051	87,867		
27.00	Casa De La Vista	N/A	10/01/09	09/30/10			92,062	(4,197)	48,020	135,885		
27.01	Bellflower Friendship Manor	N/A	10/01/09	09/30/10			96,834	(4,415)	50,509	142,928		
27.02	Oak Knolls Haven	N/A	10/01/09	09/30/10			42,025	(1,916)	21,920	62,029		
27.03	Harbor View Manor	N/A	10/01/09	09/30/10			109,420	(4,988)	57,075	161,507		
27.04	Tahoe Senior Plaza	N/A	10/01/09	09/30/10			31,620	(1,442)	16,493	46,671		
27.05	EE Cleveland	N/A	10/01/09	09/30/10			60,437	(2,755)	31,525	89,207		
27.06	Casa De Redwood	N/A	10/01/09	09/30/10			100,269	(4,572)	52,301	147,998		
27.07	Allen Temple III	N/A	10/01/09	09/30/10			55,771	(2,543)	29,090	82,318		
27.08	San Leandro Senior Housing	N/A	10/01/09	09/30/10			56,728	(2,586)	29,590	83,732		
27.09	Judson Terrace Lodge	N/A	10/01/09	09/30/10			24,960	(1,138)	13,019	36,841		
27.10	Manila Terrace	N/A	10/01/09	09/30/10			49,146	(2,241)	25,635	72,540		
27.11	Hillcrest	N/A	10/01/09	09/30/10			55,138	(2,514)	28,760	81,384		
27.12	Kelly Ridge	N/A	10/01/09	09/30/10			58,695	(2,675)	30,616	86,636		
27.13	Shepherd's Garden	N/A	10/01/09	09/30/10			17,136	(781)	8,938	25,293		
27.14	Three River's Village	N/A	10/01/09	09/30/10			17,918	(817)	9,347	26,448		
<b>SUBTOTAL (LINES 19 THROUGH 27.14)</b>						\$0	\$0	\$0	\$1,390,570	(\$63,396)	\$725,336	\$2,052,510
<b>GRAND TOTAL</b>						\$0	\$0	\$0	\$3,095,480	(\$784,355)	\$8,974,048	\$11,285,173

(To Sch. 2, Col. 1)

Provider Name				Fiscal Period			Provider NPI		Adjustments	
AMERICAN BAPTIST HOMES OF THE WEST				OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010			N/A		3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED POOLED COSTS</u></b>										
1	Sch B	26.00	8	8	26.00	Dues and Subscriptions To eliminate luxury expenses related to Crow Canyon Country Club dues and various expenses. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2104.3	\$53,118	(\$8,322)	\$44,796 *	
2	Sch B	26.00	8	8	26.00	Dues and Subscriptions To eliminate expenses related to non-allowable donation costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2102.3	* \$44,796	(\$12,000)	\$32,796	
3	Sch B	35.03	8	8	35.03	Other Expense To eliminate non-allowable luxury expenses that occurred during the annual executive director's meeting at Ritz Carlton Half Moon Bay. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2104.3	\$627,521	(\$1,346)	\$626,175	

\*Balance carried forward from prior/to subsequent adjustments