

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LINDA MAR CARE CENTER  
PACIFICA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1003891516**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: May Liu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 22, 2013

Spencer Olsen, Treasurer  
North American Health Care, Inc.  
3 Monarch Bay Plaza, Suite 203  
Dana Point, CA 92629

LINDA MAR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER 1003891516  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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 Rate 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.

Spencer Olsen  
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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—Santa Ana at (714) 558-4434.

**(Original signed by Margaret A. Varho)**

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility No.:  
206411305

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,218,421	\$ 111.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 628,176	\$ 31.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 549,795	\$ 27.73
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 353,584	\$ 17.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,936	\$ 1.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,314	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,669	\$ 1.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 217,243	\$ 10.96
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 698,742	\$ 35.24
11	Cost of Routine Service/Audited Total Costs	\$ 4,756,262	\$ 4,738,881	\$ 238.99
12	Total Patient Days (Adj )	19,829	19,829	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 239.86	\$ 238.99	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	12,281	1,984	
16	Medi-Cal Managed Care Days (Adj 3)		10,297	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
LINDA MAR CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1003891516

**OSHPD Facility No.:**  
206411305

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility No.:  
206411305

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 31,450	\$ 31,450		
160	Activities	103,172		\$ 103,172	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	187,701	0	0	187,701
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	197,789	0	0	197,789
083	Speech Pathology	25,245	0	0	25,245
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,083,799	31,450	103,172	2,218,421 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,629,156</b>	<b>\$ 31,450</b>	<b>\$ 103,172</b>	<b>\$ 2,629,156</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LINDA MAR CARE CENTER

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

Fiscal Period:  
JANUARY 1, 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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 57,927	\$ 57,927										
010	Housekeeping	132,289	958	\$ 133,247									
060	Laundry and Linen	28,600	4,081	9,545	\$ 42,226								
065	Dietary	203,270	4,583	10,719	0	\$ 218,571							
155	Social Services	N/A	1,348	3,153	0	0	\$ 4,500						
160	Activities	N/A	824	1,927	0	0	0	\$ 2,750					
165	Administration	N/A	1,071	2,505	0	0	0	0		\$ 3,575	\$ 3,575		
166	Medical Records	155,441	943	2,207	0	0	0	0		158,591		\$ 158,591	
170	Inservice Education - Nursing	97,465	389	911	0	0	0	0	\$ 98,765				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		487	1,138	0	0	0	0	0	1,625	34	1,490	\$ 3,148
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,617	3,783	0	0	0	0	0	5,400	245	10,870	16,515
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,617	3,783	0	0	0	0	0	5,400	187	8,284	13,871
083	Speech Pathology		0	0	0	0	0	0	0	0	58	2,565	2,622
085	Pharmacy		539	1,261	0	0	0	0	0	1,800	110	4,858	6,767
090	Laboratory		0	0	0	0	0	0	0	0	27	1,175	1,202
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	58	2,581	2,640
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		39,469	92,317	42,226	218,571	4,500	2,750	98,765	498,599	2,857	126,720	628,176*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	49	50
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 674,992</b>	<b>\$ 57,927</b>	<b>\$ 133,247</b>	<b>\$ 42,226</b>	<b>\$ 218,571</b>	<b>\$ 4,500</b>	<b>\$ 2,750</b>	<b>\$ 98,765</b>	<b>\$ 512,825</b>	<b>\$ 3,575</b>	<b>\$ 158,591</b>	<b>\$ 674,992</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LINDA MAR CARE CENTER

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

Fiscal Period:  
JANUARY 1, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 173,831	\$ 173,831										
010	Housekeeping	17,890	2,876	\$ 20,766									
060	Laundry and Linen	17,672	12,246	1,488	\$ 31,406								
065	Dietary	194,624	13,752	1,670	0	\$ 210,046							
155	Social Services	116	4,045	491	0	0	\$ 4,652						
160	Activities	6,821	2,472	300	0	0	0	\$ 9,593					
165	Administration	N/A	3,213	390	0	0	0	0		\$ 3,604	\$ 3,604		
166	Medical Records	18,671	2,831	344	0	0	0	0		21,846		\$ 21,846	
170	Inservice Education - Nursing	0	1,168	142	0	0	0	0	\$ 1,310				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,712	1,461	177	0	0	0	0	0	37,350	34	205	\$ 37,589
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	100,264	4,854	590	0	0	0	0	0	105,707	247	1,497	107,451
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	16,225	4,854	590	0	0	0	0	0	21,668	188	1,141	22,998
083	Speech Pathology	48,100	0	0	0	0	0	0	0	48,100	58	353	48,512
085	Pharmacy	131,294	1,618	197	0	0	0	0	0	133,108	110	669	133,888
090	Laboratory	33,617	0	0	0	0	0	0	0	33,617	27	162	33,806
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	73,822	0	0	0	0	0	0	0	73,822	59	356	74,236
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	139,623	118,441	14,387	31,406	210,046	4,652	9,593	1,310	529,459	2,879	17,456	549,795 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,400	0	0	0	0	0	0	0	1,400	1	7	1,408
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,009,682</b>	<b>\$ 173,831</b>	<b>\$ 20,766</b>	<b>\$ 31,406</b>	<b>\$ 210,046</b>	<b>\$ 4,652</b>	<b>\$ 9,593</b>	<b>\$ 1,310</b>	<b>\$ 984,232</b>	<b>\$ 3,604</b>	<b>\$ 21,846</b>	<b>\$ 1,009,682</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 385,124	91%							
	Property Tax (line 40)	39,142	9%	\$ 424,266						
005	Plant Operations and Maintenance			5,414	\$ 5,414					
010	Housekeeping			6,930	90	\$ 7,020				
060	Laundry and Linen			29,508	381	503	\$ 30,392			
065	Dietary			33,136	428	565	0	\$ 34,129		
155	Social Services			9,746	126	166	0	0	\$ 10,038	
160	Activities			5,956	77	101	0	0	0	\$ 6,134
165	Administration			7,742	100	132	0	0	0	0
166	Medical Records			6,822	88	116	0	0	0	0
170	Inservice Education - Nursing			2,815	36	48	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,519	45	60	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,695	151	199	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,695	151	199	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,898	50	66	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			285,389	3,689	4,864	30,392	34,129	10,038	6,134
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 424,266</b>	<b>100%</b>	<b>\$ 424,266</b>	<b>\$ 5,414</b>	<b>\$ 7,020</b>	<b>\$ 30,392</b>	<b>\$ 34,129</b>	<b>\$ 10,038</b>	<b>\$ 6,134</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 385,124	91%							
	Property Tax (line 40)	39,142	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,975	\$ 7,975				
166	Medical Records				7,026		\$ 7,026			
170	Inservice Education - Nursing			\$ 2,900						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,625	75	66	\$ 3,766	\$ 3,418	\$ 347
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,045	547	482	13,074	11,867	1,206
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,045	417	367	12,829	11,645	1,184
083	Speech Pathology			0	0	129	114	243	220	22
085	Pharmacy			0	4,015	244	215	4,475	4,062	413
090	Laboratory			0	0	59	52	111	101	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	130	114	244	222	23
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,900	377,534	6,372	5,614	389,521	353,584	35,936
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	2	2	5	4	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 424,266	100%	\$ 2,900	\$ 409,265	\$ 7,975	\$ 7,026	\$ 424,266	\$ 385,124	\$ 39,142

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LINDA MAR CARE CENTER

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

Fiscal Period:  
JANUARY 1, 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. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 6,524												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	867,956												
	Total Costs Allocable as Administration	874,480	73%											
167	CDPH Licensing Fees	14,160	1%											
168	Professional Liability Insurance	32,125	3%											
169	Quality Assurance Fees	271,881	23%											
174	Caregiver Training	0	0%											
	Total	1,192,646	100%						\$ 1,192,646					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 1,625	\$ 37,350	\$ 3,625	\$ 42,600	11,202	\$ 8,214	\$ 133	\$ 302	\$ 2,554	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			187,701	5,400	105,707	12,045	310,854	81,742	59,935	971	2,202	18,634	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			197,789	5,400	21,668	12,045	236,903	62,296	45,677	740	1,678	14,201	0
083	Speech Pathology			25,245	0	48,100	0	73,345	19,287	14,142	229	520	4,397	0
085	Pharmacy			0	1,800	133,108	4,015	138,924	36,531	26,786	434	984	8,328	0
090	Laboratory			0	0	33,617	0	33,617	8,840	6,482	105	238	2,015	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	73,822	0	73,822	19,412	14,234	230	523	4,425	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,218,421	498,599	529,459	377,534	3,624,014	952,968	698,742	11,314	25,669	217,243	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,400	0	1,400	368	270	4	10	84	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,192,646		\$ 2,629,156	\$ 512,825	\$ 984,232	\$ 409,265	\$ 4,535,479	\$ 1,192,646					
	Total Administrative Costs							\$ 1,192,646		\$ 874,480	\$ 14,160	\$ 32,125	\$ 271,881	\$ -
	Unit Cost Multiplier							0.26295924						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 162,167	\$ 25,450	\$ 15,001	\$ 202,617							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,930,742						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LINDA MAR CARE CENTER

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	100									
010	Housekeeping	128	128								
060	Laundry and Linen	545	545	545							
065	Dietary	612	612	612							
155	Social Services	180	180	180							
160	Activities	110	110	110							
165	Administration	143	143	143							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	52	52	52							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	65	65	65						42,600	42,600
077	Specialized Support Surfaces									0	0
080	Physical Therapy	216	216	216						310,854	310,854
081	Respiratory Therapy									0	0
082	Occupational Therapy	216	216	216						236,903	236,903
083	Speech Pathology									73,345	73,345
085	Pharmacy	72	72	72						138,924	138,924
090	Laboratory									33,617	33,617
095	Home Health Services									0	0
100	Other Ancillary Services									73,822	73,822
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,271	5,271	5,271	75,225	58,992	2,223,422	2,223,422	2,223,422	3,624,014	3,624,014
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,400	1,400
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	7,836	7,736	7,608	75,225	58,992	2,223,422	2,223,422	2,223,422	4,535,479	4,535,479
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 31,450 0.014144863	\$ 103,172 0.046402347			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 57,927 7.48797828	\$ 133,247 17.51412477	\$ 42,226 0.56133129	\$ 218,571 3.70510047	\$ 4,500 0.00202408	\$ 2,750 0.00123694	\$ 98,765 0.04442032	\$ 3,575 0.00078830	\$ 158,591 0.03496682
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 173,831 22.47039814	\$ 20,766 2.72952300	\$ 31,406 0.41749361	\$ 210,046 3.56059045	\$ 4,652 0.00209226	\$ 9,593 0.00431452	\$ 1,310 0.00058936	\$ 3,604 0.00079453	\$ 21,846 0.00481673
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 424,266 54.14318530	\$ 5,414 0.69988606	\$ 7,020 0.92270152	\$ 30,392 0.40401923	\$ 34,129 0.57853019	\$ 10,038 0.00451459	\$ 6,134 0.00275892	\$ 2,900 0.00130422	\$ 7,975 0.00175825	\$ 7,026 0.00154923

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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	\$ 48,645	\$ 0	\$ 48,645	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,282	0	9,282	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	173,831	0	173,831	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 231,758	\$ 0	\$ 231,758	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 110,560	\$ 0	\$ 110,560	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,729	0	21,729	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,890	0	17,890	(Sch 4)
010		Housekeeping - Total	6300	\$ 150,179	\$ 0	\$ 150,179	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	49,867	0	49,867	(Sch 5)
025		Depreciation: Equipment	7140	46,581	0	46,581	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	277,354	0	277,354	(Sch 5)
040		Property Taxes	7300	39,142	0	39,142	(Sch 5)
045		Property Insurance	7400	6,524	0	6,524	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	11,322	0	11,322	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 812,727	\$ 0	\$ 812,727	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,479	\$ 0	\$ 22,479	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,121	0	6,121	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,672	0	17,672	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 46,272	\$ 0	\$ 46,272	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 198,770	\$ 0	\$ 198,770	(Sch 3)
065	.20-.39	Fringe Benefits	6500	4,500	0	4,500	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	194,624	0	194,624	(Sch 4)
065		Dietary - Total	6500	\$ 397,894	\$ 0	\$ 397,894	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,712	0	35,712	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,712	\$ 0	\$ 35,712	
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:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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	\$ 158,793	\$ 0	\$ 158,793	(Sch 2)
080	.20-.39	Fringe Benefits	8200	28,908	0	28,908	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	100,264	0	100,264	(Sch 4)
080		Physical Therapy - Total	8200	\$ 287,965	\$ 0	\$ 287,965	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 168,254	\$ 0	\$ 168,254	(Sch 2)
082	.20-.39	Fringe Benefits	8250	29,535	0	29,535	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	16,225	0	16,225	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 214,014	\$ 0	\$ 214,014	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 23,015	\$ 0	\$ 23,015	(Sch 2)
083	.20-.39	Fringe Benefits	8280	2,230	0	2,230	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	48,100	0	48,100	(Sch 4)
083		Speech Pathology - Total	8280	\$ 73,345	\$ 0	\$ 73,345	
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	131,294	0	131,294	(Sch 4)
085		Pharmacy - Total	8300	\$ 131,294	\$ 0	\$ 131,294	
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	33,617	0	33,617	(Sch 4)
090		Laboratory - Total	8400	\$ 33,617	\$ 0	\$ 33,617	
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	73,822	0	73,822	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 73,822	\$ 0	\$ 73,822	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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		\$ 849,769	\$ 0	\$ 849,769	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,687,697	\$ 0	\$ 1,687,697	(Sch 2)
105	.20-.39	Fringe Benefits	6110	396,102	0	396,102	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	139,623	0	139,623	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,223,422	\$ 0	\$ 2,223,422	
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:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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)
		<b>Other Nonreimbursable</b>				
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	1,400	0	1,400 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,400	\$ 0	\$ 1,400
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		<b>Subtotal 105 - 145</b>		\$ 2,224,822	\$ 0	\$ 2,224,822
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,759	\$ 0	\$ 26,759 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,691	0	4,691 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	116	0	116 (Sch 4)
155		Social Services - Total	6600	\$ 31,566	\$ 0	\$ 31,566

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDA MAR CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1003891516

OSHPD Facility Number:  
206411305

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	\$ 84,533	\$ 0	\$ 84,533	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,639	0	18,639	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,821	0	6,821	(Sch 4)
160		Activities - Total	6700	\$ 109,993	\$ 0	\$ 109,993	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 355,736	\$ 0	\$ 355,736	(Sch 6)
165	.20-.39	Fringe Benefits	6900	8,988	0	8,988	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	511,455	(8,223)	503,232	(Sch 6)
165		Administration - Total	6900	\$ 876,179	\$ (8,223)	\$ 867,956	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,949	\$ 0	\$ 64,949	(Sch 3)
166	.20-.39	Fringe Benefits	6900	90,492	0	90,492	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,671	0	18,671	(Sch 4)
166		Medical Records - Total	6900	\$ 174,112	\$ 0	\$ 174,112	
167		CDPH Licensing Fees	6900	\$ 14,160	\$ 0	\$ 14,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 32,125	\$ 0	\$ 32,125	(Sch 6)
169		Quality Assurance Fees	6900	\$ 271,881	\$ 0	\$ 271,881	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 81,412	\$ 0	\$ 81,412	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,053	0	16,053	(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	\$ 97,465	\$ 0	\$ 97,465	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,607,481	\$ (8,223)	\$ 1,599,258	
200		<b>Total</b>		\$ 5,938,965	\$ (8,223)	\$ 5,930,742	

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









Provider Name							Fiscal Period	Provider NPI	Adjustments	
LINDA MAR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1003891516	3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$511,455	(\$8,223)	\$503,232

Provider Name							Fiscal Period		Provider NPI		Adjustments
LINDA MAR CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1003891516		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Payment Period: January 1, 2011 through May 8, 2013 Service Period: January 1, 2011 through December 31, 2011 Report Date: May 8, 2013 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	12,281	(10,297)	1,984	
3	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	10,297	10,297	