

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LINCOLN GLEN SKILLED NURSING  
SAN JOSE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1093704249**

**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: Matthew Moy  
Auditor: Jun Yan**



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



EDMUND G. BROWN JR.  
GOVERNOR

April 18, 2013

Vicky Madriaga  
Accounting Manager  
Lincoln Glen Skilled Nursing  
2671 Plummer Avenue  
San Jose, CA 95125

LINCOLN GLEN SKILLED NURSING  
NATIONAL PROVIDER IDENTIFIER (NPI) 1093704249  
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 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 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.

Vicky Madriaga  
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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:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility No.:  
206431530

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	\$ 2,658,127	\$ 126.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 748,805	\$ 35.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 380,402	\$ 18.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 301,386	\$ 14.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,941	\$ 0.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,794	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 45,089	\$ 2.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 269,239	\$ 12.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 495,768	\$ 23.66
11	Cost of Routine Service/Audited Total Costs	\$ 4,599,056	\$ 4,914,551	\$ 234.51
12	Total Patient Days	20,957	20,957	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 219.45	\$ 234.51	
14	Overpayments	\$	\$ 0	
15	Medi-Cal Days (Adj 16)	11,215	10,976	
16	Medi-Cal Managed Care Days		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
LINCOLN GLEN SKILLED NURSING

**Fiscal Period:**  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

**Provider NPI:**  
1093704249

**OSHPD Facility No.:**  
206431530

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:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility No.:  
206431530

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,772	\$ 67,772		
160	Activities	44,189		\$ 44,189	
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	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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,546,166	67,772	44,189	2,658,127 *
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>\$ 2,658,127</b>	<b>\$ 67,772</b>	<b>\$ 44,189</b>	<b>\$ 2,658,127</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

Fiscal Period:  
OCTOBER 1, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 106,907	\$ 106,907										
010	Housekeeping	208,520	481	\$ 209,001									
060	Laundry and Linen	66,832	6,060	11,900	\$ 84,791								
065	Dietary	359,868	6,041	11,863	0	\$ 377,773							
155	Social Services	N/A	527	1,036	0	\$ 1,563							
160	Activities	N/A	2,748	5,396	0	0	\$ 8,143						
165	Administration	N/A	3,404	6,686	0	0	0		\$ 10,090	\$ 10,090			
166	Medical Records	50,075	0	0	0	0	0		50,075		\$ 50,075		
170	Inservice Education - Nursing	1,822	1,443	2,834	0	0	0	\$ 6,099					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,609	5,123	0	0	0	0	0	7,732	458	2,274	\$ 10,464
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	102	504	606
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	37	185	222
083	Speech Pathology		0	0	0	0	0	0	0	0	14	68	82
085	Pharmacy		370	727	0	0	0	0	0	1,097	74	368	1,539
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		9,436	18,531	0	0	0	0	0	27,967	213	1,058	29,239
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		72,789	142,943	84,791	377,773	1,563	8,143	6,099	694,101	9,174	45,530	748,805 *
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		999	1,962	0	0	0	0	0	2,961	18	88	3,067
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 794,024</b>	<b>\$ 106,907</b>	<b>\$ 209,001</b>	<b>\$ 84,791</b>	<b>\$ 377,773</b>	<b>\$ 1,563</b>	<b>\$ 8,143</b>	<b>\$ 6,099</b>	<b>\$ 733,859</b>	<b>\$ 10,090</b>	<b>\$ 50,075</b>	<b>\$ 794,024</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

Fiscal Period:  
OCTOBER 1, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 126,692	\$ 126,692										
010	Housekeeping	34,458	570	\$ 35,028									
060	Laundry and Linen	12,233	7,181	1,994	\$ 21,408								
065	Dietary	187,660	7,159	1,988	0	\$ 196,807							
155	Social Services	3,186	625	174	0	0	\$ 3,984						
160	Activities	20,493	3,256	904	0	0	0	\$ 24,653					
165	Administration	N/A	4,034	1,121	0	0	0	0		\$ 5,155	\$ 5,155		
166	Medical Records	3,604	0	0	0	0	0	0		3,604		\$ 3,604	
170	Inservice Education - Nursing	534	1,710	475	0	0	0	0	\$ 2,719				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	180,435	3,092	859	0	0	0	0	0	184,385	234	164	\$ 184,783
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	44,510	0	0	0	0	0	0	0	44,510	52	36	44,598
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	16,293	0	0	0	0	0	0	0	16,293	19	13	16,325
083	Speech Pathology	6,003	0	0	0	0	0	0	0	6,003	7	5	6,015
085	Pharmacy	29,648	439	122	0	0	0	0	0	30,208	38	27	30,273
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,259	11,183	3,106	0	0	0	0	0	34,547	109	76	34,732
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	12,649	86,259	23,957	21,408	196,807	3,984	24,653	2,719	372,438	4,687	3,277	380,402 *
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	0	1,184	329	0	0	0	0	0	1,513	9	6	1,528
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 698,657</b>	<b>\$ 126,692</b>	<b>\$ 35,028</b>	<b>\$ 21,408</b>	<b>\$ 196,807</b>	<b>\$ 3,984</b>	<b>\$ 24,653</b>	<b>\$ 2,719</b>	<b>\$ 689,898</b>	<b>\$ 5,155</b>	<b>\$ 3,604</b>	<b>\$ 698,657</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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)	\$ 346,002	99%							
	Property Tax (line 40)	2,228	1%	\$ 348,230						
005	Plant Operations and Maintenance			19,057	\$ 19,057					
010	Housekeeping			1,481	86	\$ 1,567				
060	Laundry and Linen			18,658	1,080	89	\$ 19,827			
065	Dietary			18,601	1,077	89	0	\$ 19,767		
155	Social Services			1,624	94	8	0	0	\$ 1,725	
160	Activities			8,460	490	40	0	0	0	\$ 8,990
165	Administration			10,483	607	50	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,444	257	21	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,033	465	38	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,139	66	5	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			29,055	1,682	139	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			224,121	12,975	1,072	19,827	19,767	1,725	8,990
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			3,076	178	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 348,230</b>	<b>100%</b>	<b>\$ 348,230</b>	<b>\$ 19,057</b>	<b>\$ 1,567</b>	<b>\$ 19,827</b>	<b>\$ 19,767</b>	<b>\$ 1,725</b>	<b>\$ 8,990</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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 99% Of Total	Property Tax 1% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 346,002	99%							
	Property Tax (line 40)	2,228	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,139	\$ 11,139				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 4,722						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,536	506	0	\$ 9,042	\$ 8,984	\$ 58
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	112	0	112	111	1
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	41	0	41	41	0
083	Speech Pathology			0	0	15	0	15	15	0
085	Pharmacy			0	1,211	82	0	1,293	1,285	8
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	30,876	235	0	31,111	30,912	199
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			4,722	293,199	10,128	0	303,327	301,386	1,941
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	3,269	20	0	3,289	3,268	21
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 348,230	100%	\$ 4,722	\$ 337,091	\$ 11,139	\$ -	\$ 348,230	\$ 346,002	\$ 2,228

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

Fiscal Period:  
OCTOBER 1, 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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 21,468												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	523,793												
	Total Costs Allocable as Administration	545,261	60%											
167	CDPH Licensing Fees	15,171	2%											
168	Professional Liability Insurance	49,590	5%											
169	Quality Assurance Fees	296,118	33%											
174	Caregiver Training	0	0%											
	Total	906,140	100%						\$ 906,140					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 7,732	\$ 184,385	\$ 8,536	\$ 200,654	41,145	\$ 24,759	\$ 689	\$ 2,252	\$ 13,446	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	44,510	0	44,510	9,127	5,492	153	499	2,983	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	16,293	0	16,293	3,341	2,010	56	183	1,092	0
083	Speech Pathology			0	0	6,003	0	6,003	1,231	741	21	67	402	0
085	Pharmacy			0	1,097	30,208	1,211	32,516	6,668	4,012	112	365	2,179	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	27,967	34,547	30,876	93,390	19,150	11,524	321	1,048	6,258	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			2,658,127	694,101	372,438	293,199	4,017,865	823,890	495,768	13,794	45,089	269,239	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	2,961	1,513	3,269	7,743	1,588	955	27	87	519	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 906,140		\$ 2,658,127	\$ 733,859	\$ 689,898	\$ 337,091	\$ 4,418,974	\$ 906,140					
	Total Administrative Costs							\$ 906,140		\$ 545,261	\$ 15,171	\$ 49,590	\$ 296,118	\$ -
	Unit Cost Multiplier							0.20505663						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,165	\$ 8,759	\$ 11,139	\$ 80,064							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,405,178						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	669									
010	Housekeeping	52	52								
060	Laundry and Linen	655	655	655							
065	Dietary	653	653	653							
155	Social Services	57	57	57							
160	Activities	297	297	297							
165	Administration	368	368	368							
166	Medical Records										
170	Inservice Education - Nursing	156	156	156							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	282	282	282						200,654	200,654
077	Specialized Support Surfaces									0	0
080	Physical Therapy									44,510	44,510
081	Respiratory Therapy									0	0
082	Occupational Therapy									16,293	16,293
083	Speech Pathology									6,003	6,003
085	Pharmacy	40	40	40						32,516	32,516
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	1,020	1,020	1,020						93,390	93,390
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,868	7,868	7,868	53,820	60,595	2,558,815	2,558,815	2,558,815	4,017,865	4,017,865
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	108	108	108						7,743	7,743
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	12,225	11,556	11,504	53,820	60,595	2,558,815	2,558,815	2,558,815	4,418,974	4,418,974
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,772 0.026485697	\$ 44,189 0.017269322			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 106,907 9.25121149	\$ 209,001 18.16768628	\$ 84,791 1.57546225	\$ 377,773 6.23438469	\$ 1,563 0.00061078	\$ 8,143 0.00318249	\$ 6,099 0.00238366	\$ 10,090 0.00228337	\$ 50,075 0.01133182
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 126,692 10.96330910	\$ 35,028 3.04486197	\$ 21,408 0.39777689	\$ 196,807 3.24791378	\$ 3,984 0.00155715	\$ 24,653 0.00963471	\$ 2,719 0.00106271	\$ 5,155 0.00116656	\$ 3,604 0.00081557
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 348,230 28.48507158	\$ 19,057 1.64905788	\$ 1,567 0.13621129	\$ 19,827 0.36839601	\$ 19,767 0.32620732	\$ 1,725 0.00067430	\$ 8,990 0.00351346	\$ 4,722 0.00184545	\$ 11,139 0.00252083	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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	\$ 78,616	\$ 0	\$ 78,616	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,291	0	28,291	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	126,692	0	126,692	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 233,599	\$ 0	\$ 233,599	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 151,915	\$ 0	\$ 151,915	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,605	0	56,605	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,458	0	34,458	(Sch 4)
010		Housekeeping - Total	6300	\$ 242,978	\$ 0	\$ 242,978	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 58,977	\$ 0	\$ 58,977	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	65,275	0	65,275	(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	2,228	0	2,228	(Sch 5)
045		Property Insurance	7400	31,139	(9,671)	21,468	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	225,167	(3,417)	221,750	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 859,363	\$ (13,088)	\$ 846,275	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 32,843	\$ 0	\$ 32,843	(Sch 3)
060	.20-.39	Fringe Benefits	6400	33,989	0	33,989	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,233	0	12,233	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,065	\$ 0	\$ 79,065	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,314	\$ 0	\$ 252,314	(Sch 3)
065	.20-.39	Fringe Benefits	6500	107,554	0	107,554	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	188,632	(972)	187,660	(Sch 4)
065		Dietary - Total	6500	\$ 548,500	\$ (972)	\$ 547,528	
070		Provision for Bad Debts	7700	\$ 126,371	(126,371)	\$ 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	180,435	0	180,435	(Sch 4)
075		Patient Supplies - Total	8100	\$ 180,435	\$ 0	\$ 180,435	
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:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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	44,510	0	44,510	(Sch 4)
080		Physical Therapy - Total	8200	\$ 44,510	\$ 0	\$ 44,510	
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	\$	\$ 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	16,293	0	16,293	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 16,293	\$ 0	\$ 16,293	
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	6,003	0	6,003	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,003	\$ 0	\$ 6,003	
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	29,648	0	29,648	(Sch 4)
085		Pharmacy - Total	8300	\$ 29,648	\$ 0	\$ 29,648	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	20,259	0	20,259	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,259	\$ 0	\$ 20,259	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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		\$ 297,148	\$ 0	\$ 297,148	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,810,286	\$ 0	\$ 1,810,286	(Sch 2)
105	.20-.39	Fringe Benefits	6110	741,671	(5,791)	735,880	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	16,253	(3,604)	12,649	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,568,210	\$ (9,395)	\$ 2,558,815	
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:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
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>		\$ 2,568,210	\$ (9,395)	\$ 2,558,815	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 46,913	\$ 0	\$ 46,913	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,859	0	20,859	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,186	0	3,186	(Sch 4)
155		Social Services - Total	6600	\$ 70,958	\$ 0	\$ 70,958	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN GLEN SKILLED NURSING

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1093704249

OSHPD Facility Number:  
206431530

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	\$ 50,080	\$ (24,689)	\$ 25,391	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,097	(5,299)	18,798	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	25,389	(4,896)	20,493	(Sch 4)
160		Activities - Total	6700	\$ 99,566	\$ (34,884)	\$ 64,682	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 253,279	\$ (19,595)	\$ 233,684	(Sch 6)
165	.20-.39	Fringe Benefits	6900	114,004	5,299	119,303	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	528,664	(357,858)	170,806	(Sch 6)
165		Administration - Total	6900	\$ 895,947	\$ (372,154)	\$ 523,793	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 44,284	\$ 44,284	(Sch 3)
166	.20-.39	Fringe Benefits	6900		5,791	5,791	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		3,604	3,604	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 53,679	\$ 53,679	
167		CDPH Licensing Fees	6900	\$	\$ 15,171	\$ 15,171	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 49,590	\$ 49,590	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 296,118	\$ 296,118	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 1,405	\$ 0	\$ 1,405	(Sch 3)
170	.20-.39	Fringe Benefits	6800	417	0	417	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	534	0	534	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 2,356	\$ 0	\$ 2,356	
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>		\$ 1,068,827	\$ 7,520	\$ 1,076,347	
200		<b>Total</b>		\$ 5,547,484	\$ (142,306)	\$ 5,405,178	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 426,375	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period		Provider NPI		Adjustments
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1093704249		16
Report References							Explanation of Audit Adjustments		As Reported		As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210	N/A	Total Facility 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	\$426,375	\$426,375

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1093704249		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	\$50,080	(\$24,689)	\$25,391	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,097	(5,299)	18,798	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	25,389	(4,896)	20,493	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	253,279	24,689	277,968 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	114,004	5,299	119,303	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	528,664	4,896	533,560 *	
							To reclassify vehicle salaries to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$741,671	(\$5,791)	\$735,880	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	16,253	(3,604)	12,649	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 277,968	(44,284)	233,684	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	44,284	44,284	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	5,791	5,791	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	3,604	3,604	
							To reclassify the medical records service fees to the Medical Records cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$533,560	(\$15,171)	\$518,389 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	15,171	15,171	
							To reclassify facility license fees to its own cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1093704249		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$518,389	(\$296,118)	\$222,271 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to its own cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506		0	296,118	296,118
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$222,271	(\$49,590)	\$172,681 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify professional liability expenses to its own cost center for proper cost determination. 42 CFR 413.24 CMS Pub. 15-1, Sections 2300 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507		0	49,590	49,590

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1093704249		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
7	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300	\$126,371	(\$126,371)	\$0
8	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	\$225,167	(\$3,417)	\$221,750
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate cafeteria revenue against the related cost. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$188,632	(\$972)	\$187,660
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate contribution/donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610, and 2102.3	* \$172,681	(\$1,525)	\$171,156 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate locker rental revenue against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	* \$171,156	(\$350)	\$170,806

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1093704249	16		
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>											
12	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported property insurance to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$31,139	(\$9,671)	\$21,468	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1093704249	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	669	669	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	52	52	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	655	655	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	653	653	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	282	282	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	40	40	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	1,020	1,020	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	7,868	7,868	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	108	108	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	57	57	
	10.7	160	1,2,3	7	160	N/A	Activities	0	297	297	
	10.7	165	1,2,3	7	165	N/A	Administration	0	368	368	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	156	156	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	12,225	12,225	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	11,556	11,556	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	11,504	11,504	
To adjust square footage statistics to agree with the provider's Medicare Cost Report, FYE September 30, 2011, in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
14	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	53,820	53,820	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	53,820	53,820	
To establish pounds of laundry statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											
15	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	60,595	60,595	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	60,595	60,595	
To establish number of patient meals statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306, and 2328											

Provider Name							Fiscal Period		Provider NPI		Adjustments
LINCOLN GLEN SKILLED NURSING							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1093704249		16
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
16	4.1	5	2	1	14	N/A	Medi-Cal Days	11,215	(239)	10,976	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 31, 2012 Report Date: January 8, 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 51541				