

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LIGHTHOUSE HEALTHCARE CENTER  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1144490053**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Tony Martinez**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Laib Greenspoon, Administrator  
Lighthouse Healthcare Center  
2222 Santa Ana Boulevard, South  
Los Angeles, CA 90059

LIGHTHOUSE HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1144490053  
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 that include a summary of the total due the State in the amount of \$155,681, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Liab Greenspoon, Administrator  
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Certified

CC: Cathy Storr, Vice President  
Axiom Healthcare Group  
572 West 37<sup>th</sup> Street  
San Pedro, CA 90731

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

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility No.:  
206190301

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	\$ 4,508,489	\$ 85.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,099,476	\$ 20.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,459,662	\$ 27.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 832,424	\$ 15.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 89,598	\$ 1.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,083	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 101,977	\$ 1.93
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 563,898	\$ 10.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,038,655	\$ 19.69
11	Cost of Routine Service/Audited Total Costs	\$ 9,770,824.00	\$ 9,722,262	\$ 184.30
12	Total Patient Days (Adj 5)	52,754	52,751	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.21	\$ 184.30	
14	Overpayments (Adj 8)	\$ 0	\$ (155,681)	
15	Medi-Cal Days (Adj 6)	38,388	36,446	
16	Medi-Cal Managed Care Days (Adj 7)		1,301	
<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:**  
LIGHTHOUSE HEALTHCARE CENTER

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

**Provider NPI:**  
1144490053

**OSHPD Facility No.:**  
206190301

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:**  
LIGHTHOUSE HEALTHCARE CENTER

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

**Provider NPI:**  
1144490053

**OSHPD Facility No.:**  
206190301

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	\$ 106,534	\$ 106,534		
160	Activities	291,423		\$ 291,423	
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	660,186	0	0	660,186
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	598,696	0	0	598,696
083	Speech Pathology	10,506	0	0	10,506
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	4,110,532	106,534	291,423	4,508,489 *
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>\$ 5,777,877</b>	<b>\$ 106,534</b>	<b>\$ 291,423</b>	<b>\$ 5,777,877</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	\$ 284,280	\$ 284,280										
010	Housekeeping	194,615	10,400	\$ 205,015									
060	Laundry and Linen	95,611	3,836	2,871	\$ 102,318								
065	Dietary	293,628	33,989	25,443	0	\$ 353,060							
155	Social Services	N/A	1,045	782	0	0	\$ 1,828						
160	Activities	N/A	10,389	7,777	0	0	0	\$ 18,166					
165	Administration	N/A	10,326	7,730	0	0	0	0	\$ 18,056	\$ 18,056			
166	Medical Records	160,162	0	0	0	0	0	0	0	160,162		\$ 160,162	
170	Inservice Education - Nursing	111,652	1,348	1,009	0	0	0	0	\$ 114,010				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	211	1,869	\$ 2,079
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	133	148
080	Physical Therapy		1,265	947	0	0	0	0	0	2,211	1,248	11,070	14,529
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	1,091	9,673	10,764
083	Speech Pathology		0	0	0	0	0	0	0	0	19	170	189
085	Pharmacy		0	0	0	0	0	0	0	0	1,199	10,634	11,833
090	Laboratory		0	0	0	0	0	0	0	0	29	259	289
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	56	498	555
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		211,681	158,455	102,318	353,060	1,828	18,166	114,010	959,518	14,180	125,778	1,099,476
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	9	78	87
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,139,948</b>	<b>\$ 284,280</b>	<b>\$ 205,015</b>	<b>\$ 102,318</b>	<b>\$ 353,060</b>	<b>\$ 1,828</b>	<b>\$ 18,166</b>	<b>\$ 114,010</b>	<b>\$ 961,730</b>	<b>\$ 18,056</b>	<b>\$ 160,162</b>	<b>\$ 1,139,948</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	\$ 443,567	\$ 443,567										
010	Housekeeping	44,922	16,227	\$ 61,149									
060	Laundry and Linen	22,826	5,985	856	\$ 29,668								
065	Dietary	378,539	53,034	7,589	0	\$ 439,162							
155	Social Services	0	1,631	233	0	0	\$ 1,864						
160	Activities	54,822	16,210	2,320	0	0	0	\$ 73,352					
165	Administration	N/A	16,113	2,306	0	0	0	0		\$ 18,418	\$ 18,418		
166	Medical Records	28,955	0	0	0	0	0	0		28,955		\$ 28,955	
170	Inservice Education - Nursing	0	2,104	301	0	0	0	0	\$ 2,405				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	115,659	0	0	0	0	0	0	0	115,659	215	338	\$ 116,212
077	Specialized Support Surfaces	8,246	0	0	0	0	0	0	0	8,246	15	24	8,285
080	Physical Therapy	16,174	1,973	282	0	0	0	0	0	18,430	1,273	2,001	21,704
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,112	1,749	2,861
083	Speech Pathology	0	0	0	0	0	0	0	0	0	20	31	50
085	Pharmacy	658,158	0	0	0	0	0	0	0	658,158	1,223	1,922	661,303
090	Laboratory	16,050	0	0	0	0	0	0	0	16,050	30	47	16,127
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,847	0	0	0	0	0	0	0	30,847	57	90	30,994
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	498,457	330,290	47,262	29,668	439,162	1,864	73,352	2,405	1,422,459	14,464	22,739	1,459,662
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	4,850	0	0	0	0	0	0	0	4,850	9	14	4,873
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,322,072</b>	<b>\$ 443,567</b>	<b>\$ 61,149</b>	<b>\$ 29,668</b>	<b>\$ 439,162</b>	<b>\$ 1,864</b>	<b>\$ 73,352</b>	<b>\$ 2,405</b>	<b>\$ 2,274,699</b>	<b>\$ 18,418</b>	<b>\$ 28,955</b>	<b>\$ 2,322,072</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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)	\$ 843,142	90%							
	Property Tax (line 40)	90,752	10%	\$ 933,894						
005	Plant Operations and Maintenance			44,660	\$ 44,660					
010	Housekeeping			32,530	1,634	\$ 34,164				
060	Laundry and Linen			11,999	603	478	\$ 13,080			
065	Dietary			106,320	5,340	4,240	0	\$ 115,899		
155	Social Services			3,269	164	130	0	0	\$ 3,564	
160	Activities			32,497	1,632	1,296	0	0	0	\$ 35,426
165	Administration			32,301	1,622	1,288	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,217	212	168	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,956	199	158	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			0	0	0	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			662,144	33,255	26,405	13,080	115,899	3,564	35,426
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>\$ 933,894</b>	<b>100%</b>	<b>\$ 933,894</b>	<b>\$ 44,660</b>	<b>\$ 34,164</b>	<b>\$ 13,080</b>	<b>\$ 115,899</b>	<b>\$ 3,564</b>	<b>\$ 35,426</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 843,142	90%							
	Property Tax (line 40)	90,752	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,212	\$ 35,212				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 4,597						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	411	0	\$ 411	\$ 371	\$ 40
077	Specialized Support Surfaces			0	0	29	0	29	26	3
080	Physical Therapy			0	4,312	2,434	0	6,746	6,090	656
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,127	0	2,127	1,920	207
083	Speech Pathology			0	0	37	0	37	34	4
085	Pharmacy			0	0	2,338	0	2,338	2,111	227
090	Laboratory			0	0	57	0	57	51	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	110	0	110	99	11
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			4,597	894,370	27,652	0	922,022	832,424	89,598 *
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	17	0	17	16	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 933,894	100%	\$ 4,597	\$ 898,682	\$ 35,212	\$ -	\$ 933,894	\$ 843,142	\$ 90,752

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,203												
055	Interest - Other	4,360												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,309,030												
	Total Costs Allocable as Administration	1,322,593	60%											
167	CDPH Licensing Fees	35,760	2%											
168	Professional Liability Insurance	129,855	6%											
169	Quality Assurance Fees	718,051	33%											
174	Caregiver Training	0	0%											
	Total	2,206,259	100%						\$ 2,206,259					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 115,659	\$ -	\$ 115,659	25,741	\$ 15,431	\$ 417	\$ 1,515	\$ 8,378	\$ -
077	Specialized Support Surfaces			0	0	8,246	0	8,246	1,835	1,100	30	108	597	0
080	Physical Therapy			660,186	2,211	18,430	4,312	685,139	152,486	91,411	2,472	8,975	49,628	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			598,696	0	0	0	598,696	133,247	79,878	2,160	7,843	43,367	0
083	Speech Pathology			10,506	0	0	0	10,506	2,338	1,402	38	138	761	0
085	Pharmacy			0	0	658,158	0	658,158	146,481	87,812	2,374	8,622	47,674	0
090	Laboratory			0	0	16,050	0	16,050	3,572	2,141	58	210	1,163	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,847	0	30,847	6,865	4,116	111	404	2,234	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			4,508,489	959,518	1,422,459	894,370	7,784,837	1,732,612	1,038,655	28,083	101,977	563,898	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	4,850	0	4,850	1,079	647	17	64	351	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,206,259		\$ 5,777,877	\$ 961,730	\$ 2,274,699	\$ 898,682	\$ 9,912,988	\$ 2,206,259					
	Total Administrative Costs							\$ 2,206,259		\$ 1,322,593	\$ 35,760	\$ 129,855	\$ 718,051	\$ -
	Unit Cost Multiplier							0.22256246						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 178,218	\$ 47,373	\$ 35,212	\$ 260,803							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,380,050						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,366									
010	Housekeeping	995	995								
060	Laundry and Linen	367	367	367							
065	Dietary	3,252	3,252	3,252							
155	Social Services	100	100	100							
160	Activities	994	994	994							
165	Administration	988	988	988							
166	Medical Records										
170	Inservice Education - Nursing	129	129	129							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									115,659	115,659
077	Specialized Support Surfaces									8,246	8,246
080	Physical Therapy	121	121	121						685,139	685,139
081	Respiratory Therapy									0	0
082	Occupational Therapy									598,696	598,696
083	Speech Pathology									10,506	10,506
085	Pharmacy									658,158	658,158
090	Laboratory									16,050	16,050
095	Home Health Services									0	0
100	Other Ancillary Services									30,847	30,847
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	20,253	20,253	20,253	508,950	152,085	4,608,989	4,608,989	4,608,989	7,784,837	7,784,837
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									4,850	4,850
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	28,565	27,199	26,204	508,950	152,085	4,608,989	4,608,989	4,608,989	9,912,988	9,912,988
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 106,534	\$ 291,423			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023114397	0.063229268			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 284,280	\$ 205,015	\$ 102,318	\$ 353,060	\$ 1,828	\$ 18,166	\$ 114,010	\$ 18,056	\$ 160,162
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.45185485	7.82379009	0.20103775	2.32146758	0.00039652	0.00394143	0.02473635	0.00182148	0.01615678
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 443,567	\$ 61,149	\$ 29,668	\$ 439,162	\$ 1,864	\$ 73,352	\$ 2,405	\$ 18,418	\$ 28,955
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.30820986	2.33356239	0.05829164	2.88760919	0.00040447	0.01591497	0.00052176	0.00185797	0.00292092
	TOTAL CAPITAL COSTS - SCH. 5	\$ 933,894	\$ 44,660	\$ 34,164	\$ 13,080	\$ 115,899	\$ 3,564	\$ 35,426	\$ 4,597	\$ 35,212	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.69364607	1.64195450	1.30376746	0.02569928	0.76206874	0.00077326	0.00768618	0.00099750	0.00355208	0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	\$ 221,913	\$ 0	\$ 221,913	(Sch 3)
005	.20-.39	Fringe Benefits	6200	62,367	0	62,367	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	443,567	0	443,567	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 727,847	\$ 0	\$ 727,847	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 141,945	\$ 0	\$ 141,945	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,475	0	35,475	(Sch 3)
010	.79	Agency Staff	6300	17,195	0	17,195	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,922	0	44,922	(Sch 4)
010		Housekeeping - Total	6300	\$ 239,537	\$ 0	\$ 239,537	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,143	0	2,143	(Sch 5)
025		Depreciation: Equipment	7140	10,609	0	10,609	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,604	0	7,604	(Sch 5)
035		Leases and Rentals	7200	822,786	0	822,786	(Sch 5)
040		Property Taxes	7300	120,311	(29,559)	90,752	(Sch 5)
045		Property Insurance	7400		9,203	9,203	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 4,360	\$ 0	\$ 4,360	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,935,197	\$ (20,356)	\$ 1,914,841	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 67,124	\$ 0	\$ 67,124	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,809	0	16,809	(Sch 3)
060	.79	Agency Staff	6400	11,678	0	11,678	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,826	0	22,826	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 118,437	\$ 0	\$ 118,437	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 229,023	\$ 0	\$ 229,023	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,605	0	64,605	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	378,539	0	378,539	(Sch 4)
065		Dietary - Total	6500	\$ 672,167	\$ 0	\$ 672,167	
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	115,659	0	115,659	(Sch 4)
075		Patient Supplies - Total	8100	\$ 115,659	\$ 0	\$ 115,659	
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	8,246	0	8,246	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 8,246	\$ 0	\$ 8,246	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	660,186	0	660,186	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	16,174	0	16,174	(Sch 4)
080		Physical Therapy - Total	8200	\$ 676,360	\$ 0	\$ 676,360	
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	598,696	0	598,696	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 598,696	\$ 0	\$ 598,696	
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	10,506	0	10,506	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,506	\$ 0	\$ 10,506	
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	658,158	0	658,158	(Sch 4)
085		Pharmacy - Total	8300	\$ 658,158	\$ 0	\$ 658,158	
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	16,050	0	16,050	(Sch 4)
090		Laboratory - Total	8400	\$ 16,050	\$ 0	\$ 16,050	
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	30,847	0	30,847	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,847	\$ 0	\$ 30,847	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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		\$ 2,114,522	\$ 0	\$ 2,114,522	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,318,054	\$ 0	\$ 3,318,054	(Sch 2)
105	.20-.39	Fringe Benefits	6110	792,478	0	792,478	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	498,457	0	498,457	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,608,989	\$ 0	\$ 4,608,989	
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:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	4,850	0	4,850 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,850	\$ 0	\$ 4,850
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>		\$ 4,613,839	\$ 0	\$ 4,613,839
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 81,638	\$ 0	\$ 81,638 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,896	0	24,896 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 106,534	\$ 0	\$ 106,534

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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	\$ 227,284	\$ 0	\$ 227,284	(Sch 2)
160	.20-.39	Fringe Benefits	6700	64,139	0	64,139	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	54,822	0	54,822	(Sch 4)
160		Activities - Total	6700	\$ 346,245	\$ 0	\$ 346,245	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 374,040	\$ 0	\$ 374,040	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,758	0	119,758	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	825,232	(10,000)	815,232	(Sch 6)
165		Administration - Total	6900	\$ 1,319,030	\$ (10,000)	\$ 1,309,030	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 132,418	\$ 0	\$ 132,418	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,744	0	27,744	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	28,955	0	28,955	(Sch 4)
166		Medical Records - Total	6900	\$ 189,117	\$ 0	\$ 189,117	
167		CDPH Licensing Fees	6900	\$ 35,760	\$ 0	\$ 35,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 129,855	\$ 0	\$ 129,855	(Sch 6)
169		Quality Assurance Fees	6900	\$ 718,051	\$ 0	\$ 718,051	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 89,479	\$ 0	\$ 89,479	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,173	0	22,173	(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	\$ 111,652	\$ 0	\$ 111,652	
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>		\$ 2,956,244	\$ (10,000)	\$ 2,946,244	
200		<b>Total</b>		\$ 12,410,406	\$ (30,356)	\$ 12,380,050	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 258,492	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	0							
005	2	0							
005	3	0							
005	4	0							
010	1	0							
010	2	0							
010	3	0							
010	4	0							
015	4	0							
020	4	0							
025	4	0							
030	4	0							
035	4	0							
040	4	(29,559)	(9,203)	(20,356)					
045	4	9,203	9,203						
050	4	0							
055	4	0							
060	1	0							
060	2	0							
060	3	0							
060	4	0							
065	1	0							
065	2	0							
065	3	0							
065	4	0							
070	4	0							
075	1	0							
075	2	0							
075	3	0							
075	4	0							
077	1	0							
077	2	0							
077	3	0							
077	4	0							
080	1	0							
080	2	0							
080	3	0							
080	4	0							
081	1	0							
081	2	0							
081	3	0							
081	4	0							
082	1	0							
082	2	0							
082	3	0							
082	4	0							
083	1	0							
083	2	0							
083	3	0							

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
1144490053

OSHPD Facility Number:  
206190301

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
LIGHTHOUSE HEALTHCARE CENTER

Provider NPI:  
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206190301

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(10,000)			(10,000)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1144490053		8
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported	N/A		8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$258,492	\$258,492

Provider Name							Fiscal Period		Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1144490053		8
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	040	4	8A-1	040	4	Property Taxes		\$120,311		\$120,311
	10.5	045	4	8A-1	045	4	Property Insurance		0	(\$9,203)	(\$9,203)
							To reclassify property insurance expenses to the appropriate cost center for proper cost determination.			9,203	9,203
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1144490053		8
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
3	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property tax expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$111,108	(\$20,356)	\$90,752
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate home office expenses due to the lack of a filed home office cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2153, 2300 and 2304 W&I Code 14124.2(b)		\$825,232	(\$10,000)	\$815,232

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1144490053		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
5	4.1	5	6	1	12	Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	52,754	(3)	52,751	

Provider Name							Fiscal Period	Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1144490053		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
6	4.1	5	2	1	15	Total Medi-Cal Days	38,388	(1,942)	36,446	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 18, 2012 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										

Provider Name							Fiscal Period			Provider NPI		Adjustments
LIGHTHOUSE HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1144490053		8
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
7	Not Reported			1	16		Total Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's support. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	1,301	1,301
8	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$155,681	\$155,681