

**REPORT
ON THE
RATE SETTING AUDIT**

**LINCOLN MEADOWS CARE CENTER
LINCOLN, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306144530**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

LINCOLN MEADOWS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1306144530
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$27,807, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia
Page 2

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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility No.:
206314004

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,982,128	\$ 117.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 429,380	\$ 25.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 472,502	\$ 28.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 214,316	\$ 12.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,551	\$ 0.93
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,493	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,736	\$ 1.83
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 187,954	\$ 11.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 920,308	\$ 54.75
11	Cost of Routine Service/Audited Total Costs	\$ 4,268,056.00	\$ 4,263,368	\$ 253.64
12	Total Patient Days (Adj)	16,809	16,809	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 253.91	\$ 253.64	
14	Overpayments (Adj 4)	\$ 0	\$ 27,807	
15	Medi-Cal Days (Adj 2)	11,057	10,805	
16	Medi-Cal Managed Care Days (Adj 3)		136	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility No.:
206314004

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility No.:
206314004

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 32,582	\$ 32,582		
160	Activities	52,300		\$ 52,300	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	307,914	0	0	307,914
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	132,289	0	0	132,289
083	Speech Pathology	20,776	0	0	20,776
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,897,246	32,582	52,300	1,982,128 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,443,107	\$ 32,582	\$ 52,300	\$ 2,443,107

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LINCOLN MEADOWS CARE CENTER

NPI:
1306144530

OSHPD Facility Number:
206314004

Fiscal Period:
JUNE 7, 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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 78,073	\$ 78,073										
010	Housekeeping	69,937	201	\$ 70,138									
060	Laundry and Linen	43,424	2,973	2,678	\$ 49,074								
065	Dietary	166,086	13,467	12,129	0	\$ 191,682							
155	Social Services	N/A	241	217	0	0	\$ 458						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,758	7,888	0	0	0	0		\$ 16,646	\$ 16,646		
166	Medical Records	54,076	485	437	0	0	0	0		54,998		\$ 54,998	
170	Inservice Education - Nursing	43,787	0	0	0	0	0	0	\$ 43,787				
ANCILLARY SERVICES													
075	Patient Supplies		259	233	0	0	0	0	0	492	154	509	\$ 1,155
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	55	181	235
080	Physical Therapy		4,472	4,028	0	0	0	0	0	8,500	1,523	5,031	15,054
081	Respiratory Therapy		0	0	0	0	0	0	0	0	26	85	111
082	Occupational Therapy		0	0	0	0	0	0	0	0	594	1,962	2,556
083	Speech Pathology		0	0	0	0	0	0	0	0	93	308	401
085	Pharmacy		387	348	0	0	0	0	0	735	489	1,615	2,838
090	Laboratory		0	0	0	0	0	0	0	0	94	311	405
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	65	214	279
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		45,380	40,872	49,074	191,682	458	0	43,787	371,253	13,505	44,622	429,380 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,452	1,308	0	0	0	0	0	2,759	49	161	2,969
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 455,383	\$ 78,073	\$ 70,138	\$ 49,074	\$ 191,682	\$ 458	\$ -	\$ 43,787	\$ 383,739	\$ 16,646	\$ 54,998	\$ 455,383

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LINCOLN MEADOWS CARE CENTER

NPI:
1306144530

OSHPD Facility Number:
206314004

Fiscal Period:
JUNE 7, 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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 132,592	\$ 132,592										
010	Housekeeping	16,415	341	\$ 16,756									
060	Laundry and Linen	10,085	5,049	640	\$ 15,773								
065	Dietary	147,930	22,871	2,898	0	\$ 173,699							
155	Social Services	22,427	409	52	0	0	\$ 22,888						
160	Activities	4,402	0	0	0	0	0	\$ 4,402					
165	Administration	N/A	14,874	1,884	0	0	0	0		\$ 16,758	\$ 16,758		
166	Medical Records	2,723	824	104	0	0	0	0		3,651		\$ 3,651	
170	Inservice Education - Nursing	349	0	0	0	0	0	0	\$ 349				
ANCILLARY SERVICES													
075	Patient Supplies	32,523	440	56	0	0	0	0	0	33,019	155	34	\$ 33,207
077	Specialized Support Surfaces	12,194	0	0	0	0	0	0	0	12,194	55	12	12,261
080	Physical Therapy	136	7,595	962	0	0	0	0	0	8,693	1,533	334	10,560
081	Respiratory Therapy	5,745	0	0	0	0	0	0	0	5,745	26	6	5,777
082	Occupational Therapy	281	0	0	0	0	0	0	0	281	598	130	1,009
083	Speech Pathology	0	0	0	0	0	0	0	0	0	94	20	114
085	Pharmacy	106,336	657	83	0	0	0	0	0	107,076	492	107	107,675
090	Laboratory	21,011	0	0	0	0	0	0	0	21,011	95	21	21,126
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,462	0	0	0	0	0	0	0	14,462	65	14	14,541
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	152,000	77,069	9,764	15,773	173,699	22,888	4,402	349	455,944	13,596	2,962	472,502 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	555	2,466	312	0	0	0	0	0	3,333	49	11	3,393
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 682,166	\$ 132,592	\$ 16,756	\$ 15,773	\$ 173,699	\$ 22,888	\$ 4,402	\$ 349	\$ 661,757	\$ 16,758	\$ 3,651	\$ 682,166

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 239,929	93%							
	Property Tax (line 40)	17,409	7%	\$ 257,338						
005	Plant Operations and Maintenance			7,426	\$ 7,426					
010	Housekeeping			642	19	\$ 661				
060	Laundry and Linen			9,516	283	25	\$ 9,824			
065	Dietary			43,108	1,281	114	0	\$ 44,503		
155	Social Services			771	23	2	0	0	\$ 796	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			28,034	833	74	0	0	0	0
166	Medical Records			1,553	46	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			829	25	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			14,315	425	38	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			1,238	37	3	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			145,261	4,316	385	9,824	44,503	796	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,647	138	12	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 257,338	100%	\$ 257,338	\$ 7,426	\$ 661	\$ 9,824	\$ 44,503	\$ 796	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 239,929	93%							
	Property Tax (line 40)	17,409	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,941	\$ 28,941				
166	Medical Records				1,603		\$ 1,603			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	856	268	15	\$ 1,138	\$ 1,061	\$ 77
077	Specialized Support Surfaces			0	0	95	5	100	93	7
080	Physical Therapy			0	14,778	2,648	147	17,572	16,383	1,189
081	Respiratory Therapy			0	0	45	2	47	44	3
082	Occupational Therapy			0	0	1,033	57	1,090	1,016	74
083	Speech Pathology			0	0	162	9	171	159	12
085	Pharmacy			0	1,278	850	47	2,175	2,027	147
090	Laboratory			0	0	164	9	173	161	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	113	6	119	111	8
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	205,084	23,481	1,301	229,866	214,316	15,551 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,797	85	5	4,887	4,556	331
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 257,338	100%	\$ -	\$ 226,794	\$ 28,941	\$ 1,603	\$ 257,338	\$ 239,929	\$ 17,409

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LINCOLN MEADOWS CARE CENTER

NPI:
1306144530

OSHPD Facility Number:
206314004

Fiscal Period:
JUNE 7, 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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,183												
055	Interest - Other	224,950												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	901,189												
	Total Costs Allocable as Administration	1,134,322	80%											
167	CDPH Licensing Fees	12,933	1%											
168	Professional Liability Insurance	37,884	3%											
169	Quality Assurance Fees	231,662	16%											
174	Caregiver Training	0	0%											
	Total	1,416,801	100%						\$ 1,416,801					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 492	\$ 33,019	\$ 856	\$ 34,367	13,105	\$ 10,492	\$ 120	\$ 350	\$ 2,143	\$ -
077	Specialized Support Surfaces			0	0	12,194	0	12,194	4,650	3,723	42	124	760	0
080	Physical Therapy			307,914	8,500	8,693	14,778	339,885	129,609	103,768	1,183	3,466	21,192	0
081	Respiratory Therapy			0	0	5,745	0	5,745	2,191	1,754	20	59	358	0
082	Occupational Therapy			132,289	0	281	0	132,570	50,553	40,474	461	1,352	8,266	0
083	Speech Pathology			20,776	0	0	0	20,776	7,923	6,343	72	212	1,295	0
085	Pharmacy			0	735	107,076	1,278	109,088	41,599	33,305	380	1,112	6,802	0
090	Laboratory			0	0	21,011	0	21,011	8,012	6,415	73	214	1,310	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,462	0	14,462	5,515	4,415	50	147	902	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,982,128	371,253	455,944	205,084	3,014,409	1,149,492	920,308	10,493	30,736	187,954	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,759	3,333	4,797	10,890	4,153	3,325	38	111	679	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,416,801		\$ 2,443,107	\$ 383,739	\$ 661,757	\$ 226,794	\$ 3,715,396	\$ 1,416,801					
	Total Administrative Costs							\$ 1,416,801		\$ 1,134,322	\$ 12,933	\$ 37,884	\$ 231,662	\$ -
	Unit Cost Multiplier							0.38133240						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 71,644	\$ 20,409	\$ 30,544	\$ 122,598							
	TOTAL FACILITY COSTS							\$ 5,254,795						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LINCOLN MEADOWS CARE CENTER

NPI:
1306144530

OSHPD Facility Number:
206314004

Fiscal Period:
JUNE 7, 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 Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	636									
010	Housekeeping	55	55								
060	Laundry and Linen	815	815	815							
065	Dietary	3,692	3,692	3,692							
155	Social Services	66	66	66							
160	Activities										
165	Administration	2,401	2,401	2,401							
166	Medical Records	133	133	133							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	71	71	71						34,367	34,367
077	Specialized Support Surfaces									12,194	12,194
080	Physical Therapy	1,226	1,226	1,226						339,885	339,885
081	Respiratory Therapy									5,745	5,745
082	Occupational Therapy									132,570	132,570
083	Speech Pathology									20,776	20,776
085	Pharmacy	106	106	106						109,088	109,088
090	Laboratory									21,011	21,011
095	Home Health Services									0	0
100	Other Ancillary Services									14,462	14,462
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,441	12,441	12,441	100,854	50,427	2,049,246	2,049,246	2,049,246	3,014,409	3,014,409
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	398	398	398						10,890	10,890
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,040	21,404	21,349	100,854	50,427	2,049,246	2,049,246	2,049,246	3,715,396	3,715,396
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 32,582 0.015899506	\$ 52,300 0.025521582			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 78,073 3.64758924	\$ 70,138 3.28528818	\$ 49,074 0.48658749	\$ 191,682 3.80118158	\$ 458 0.00022329	\$ - 0.00000000	\$ 43,787 0.02136737	\$ 16,646 0.00448023	\$ 54,998 0.01480275
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 132,592 6.19472996	\$ 16,756 0.78484754	\$ 15,773 0.15639792	\$ 173,699 3.44455550	\$ 22,888 0.01116882	\$ 4,402 0.00214811	\$ 349 0.00017031	\$ 16,758 0.00451041	\$ 3,651 0.00098274
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 257,338 11.67595281	\$ 7,426 0.34694010	\$ 661 0.03097377	\$ 9,824 0.09740716	\$ 44,503 0.88252079	\$ 796 0.00038822	\$ - 0.00000000	\$ - 0.00000000	\$ 28,941 0.00778957	\$ 1,603 0.00043149

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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	\$ 60,789	\$ 0	\$ 60,789	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,284	0	17,284	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	132,592	0	132,592	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 210,665	\$ 0	\$ 210,665	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 54,399	\$ 0	\$ 54,399	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,538	0	15,538	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,415	0	16,415	(Sch 4)
010		Housekeeping - Total	6300	\$ 86,352	\$ 0	\$ 86,352	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 113,244	\$ 0	\$ 113,244	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,007	0	13,007	(Sch 5)
025		Depreciation: Equipment	7140	33,776	0	33,776	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	79,902	0	79,902	(Sch 5)
040		Property Taxes	7300	17,409	0	17,409	(Sch 5)
045		Property Insurance	7400	8,183	0	8,183	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 224,950	\$ 0	\$ 224,950	(Sch 6)
057		Subtotal 005 - 055		\$ 787,488	\$ 0	\$ 787,488	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,617	\$ 0	\$ 33,617	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,807	0	9,807	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,085	0	10,085	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 53,509	\$ 0	\$ 53,509	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 129,442	\$ 0	\$ 129,442	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,644	0	36,644	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	147,930	0	147,930	(Sch 4)
065		Dietary - Total	6500	\$ 314,016	\$ 0	\$ 314,016	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	32,523	0	32,523	(Sch 4)
075		Patient Supplies - Total	8100	\$ 32,523	\$ 0	\$ 32,523	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	12,194	0	12,194	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 12,194	\$ 0	\$ 12,194	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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	\$ 206,359	\$ 0	\$ 206,359	(Sch 2)
080	.20-.39	Fringe Benefits	8200	62,836	0	62,836	(Sch 2)
080	.79	Agency Staff	8200	38,719	0	38,719	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	136	0	136	(Sch 4)
080		Physical Therapy - Total	8200	\$ 308,050	\$ 0	\$ 308,050	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	5,745	0	5,745	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,745	\$ 0	\$ 5,745	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 106,060	\$ 0	\$ 106,060	(Sch 2)
082	.20-.39	Fringe Benefits	8250	25,206	0	25,206	(Sch 2)
082	.79	Agency Staff	8250	1,023	0	1,023	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	281	0	281	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 132,570	\$ 0	\$ 132,570	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 16,132	\$ 0	\$ 16,132	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,644	0	4,644	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,776	\$ 0	\$ 20,776	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	106,336	0	106,336	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,336	\$ 0	\$ 106,336	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	21,011	0	21,011	(Sch 4)
090		Laboratory - Total	8400	\$ 21,011	\$ 0	\$ 21,011	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,462	0	14,462	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,462	\$ 0	\$ 14,462	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 653,667	\$ 0	\$ 653,667	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,471,396	\$ 0	\$ 1,471,396	(Sch 2)
105	.20-.39	Fringe Benefits	6110	346,022	0	346,022	(Sch 2)
105	.49	Agency Staff	6110	79,828	0	79,828	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	152,000	0	152,000	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,049,246	\$ 0	\$ 2,049,246	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
						(Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	555	0	555
140		Beauty and Barber - Total	8900	\$ 555	\$ 0	\$ 555
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 2,049,801	\$ 0	\$ 2,049,801
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,318	\$ 0	\$ 27,318
155	.20-.39	Fringe Benefits	6600	5,264	0	5,264
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	22,427	0	22,427
155		Social Services - Total	6600	\$ 55,009	\$ 0	\$ 55,009
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LINCOLN MEADOWS CARE CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1306144530

OSHPD Facility Number:
206314004

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	\$ 40,932	\$ 0	\$ 40,932	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,368	0	11,368	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,402	0	4,402	(Sch 4)
160		Activities - Total	6700	\$ 56,702	\$ 0	\$ 56,702	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 160,529	\$ 0	\$ 160,529	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,863	0	49,863	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	690,797	0	690,797	(Sch 6)
165		Administration - Total	6900	\$ 901,189	\$ 0	\$ 901,189	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,207	\$ 0	\$ 42,207	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,869	0	11,869	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,723	0	2,723	(Sch 4)
166		Medical Records - Total	6900	\$ 56,799	\$ 0	\$ 56,799	
167		CDPH Licensing Fees	6900	\$ 12,933	\$ 0	\$ 12,933	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,884	\$ 0	\$ 37,884	(Sch 6)
169		Quality Assurance Fees	6900	\$ 231,662	\$ 0	\$ 231,662	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 35,045	\$ 0	\$ 35,045	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,742	0	8,742	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	349	0	349	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,136	\$ 0	\$ 44,136	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,396,314	\$ 0	\$ 1,396,314	
200		Total		\$ 5,254,795	\$ 0	\$ 5,254,795	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 136,306	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments	
LINCOLN MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1306144530		4	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.							
<u>MEMORANDUM ADJUSTMENT</u>													
1	N/A			8	210		Total Facility Group Health Insurance To reflect 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	\$136,306	\$136,306	

Provider Name							Fiscal Period			NPI		Adjustments
LINCOLN MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1306144530		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			11,057	(252)	10,805	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			0	136	136	

Provider Name							Fiscal Period			NPI		Adjustments
LINCOLN MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1306144530		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$27,807	\$27,807		