

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LINCOLN SQUARE POST ACUTE CARE  
STOCKTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1780816777**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Alimata Coulibaly**



TOBY DOUGLAS  
*Director*

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



EDMUND G. BROWN JR.  
*GOVERNOR*

Date: June 21, 2013

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

LINCOLN SQUARE POST ACUTE CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1780816777  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

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

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

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:

Spencer Olsen  
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Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

**(Original signed by Margaret Varho)**

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

Certified

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

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility No.:  
206392310

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	\$ 2,206,688	\$ 121.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 622,995	\$ 34.26
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 489,461	\$ 26.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 710,741	\$ 39.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,682	\$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,221	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,850	\$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 175,799	\$ 9.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 684,340	\$ 37.63
11	Cost of Routine Service/Audited Total Costs	\$ 5,058,135	\$ 4,959,777	\$ 273
12	Total Patient Days (Adj )	18,186	18,186	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 278.13	\$ 272.73	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	9,321	9,279	
16	Medi-Cal Managed Care Days (Adj 6)		42	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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 SQUARE POST ACUTE CARE

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

**Provider NPI:**  
1780816777

**OSHPD Facility No.:**  
206392310

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	\$ 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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility No.:  
206392310

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	\$ 59,238	\$ 59,238		
160	Activities	50,703		\$ 50,703	
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	440,111	0	0	440,111
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	277,167	0	0	277,167
083	Speech Pathology	1,093	0	0	1,093
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	2,096,747	59,238	50,703	2,206,688 *
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>\$ 2,925,059</b>	<b>\$ 59,238</b>	<b>\$ 50,703</b>	<b>\$ 2,925,059</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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	\$ 51,937	\$ 51,937										
010	Housekeeping	117,814	868	\$ 118,682									
060	Laundry and Linen	50,227	1,370	3,185	\$ 54,782								
065	Dietary	198,883	10,820	25,146	0	\$ 234,849							
155	Social Services	N/A	297	690	0	0	\$ 987						
160	Activities	N/A	297	690	0	0	0	\$ 987					
165	Administration	N/A	1,827	4,246	0	0	0	0		\$ 6,073	\$ 6,073		
166	Medical Records	143,712	1,153	2,680	0	0	0	0		147,546		\$ 147,546	
170	Inservice Education - Nursing	129,627	360	836	0	0	0	0	\$ 130,823				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		714	1,659	0	0	0	0	0	2,372	20	486	\$ 2,878
077	Specialized Support Surfaces		183	425	0	0	0	0	0	607	5	124	737
080	Physical Therapy		2,438	5,666	0	0	0	0	0	8,104	674	16,380	25,158
081	Respiratory Therapy		0	0	0	0	0	0	0	0	6	137	143
082	Occupational Therapy		811	1,884	0	0	0	0	0	2,695	392	9,515	12,602
083	Speech Pathology		811	1,884	0	0	0	0	0	2,695	27	655	3,377
085	Pharmacy		1,884	4,379	0	0	0	0	0	6,263	454	11,033	17,750
090	Laboratory		0	0	0	0	0	0	0	0	53	1,296	1,349
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	107	2,601	2,708
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		27,499	63,906	54,782	234,849	987	987	130,823	513,832	4,316	104,847	622,995 *
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		423	982	0	0	0	0	0	1,404	14	348	1,766
145	Other Nonreimbursable		183	425	0	0	0	0	0	607	5	124	737
	<b>TOTAL</b>	\$ 692,200	\$ 51,937	\$ 118,682	\$ 54,782	\$ 234,849	\$ 987	\$ 987	\$ 130,823	\$ 538,581	\$ 6,073	\$ 147,546	\$ 692,200

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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	\$ 221,958	\$ 221,958										
010	Housekeeping	21,152	3,709	\$ 24,861									
060	Laundry and Linen	11,801	5,856	667	\$ 18,325								
065	Dietary	127,177	46,241	5,267	0	\$ 178,686							
155	Social Services	0	1,269	145	0	0	\$ 1,413						
160	Activities	5,086	1,269	145	0	0	0	\$ 6,499					
165	Administration	N/A	7,809	889	0	0	0	0		\$ 8,698	\$ 8,698		
166	Medical Records	15,562	4,929	561	0	0	0	0		21,053		\$ 21,053	
170	Inservice Education - Nursing	0	1,537	175	0	0	0	0	\$ 1,712				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	3,050	347	0	0	0	0	0	3,398	29	69	\$ 3,496
077	Specialized Support Surfaces	0	781	89	0	0	0	0	0	870	7	18	895
080	Physical Therapy	105,440	10,420	1,187	0	0	0	0	0	117,046	966	2,337	120,349
081	Respiratory Therapy	5,073	0	0	0	0	0	0	0	5,073	8	20	5,101
082	Occupational Therapy	55,032	3,465	395	0	0	0	0	0	58,892	561	1,358	60,810
083	Speech Pathology	2,720	3,465	395	0	0	0	0	0	6,580	39	93	6,712
085	Pharmacy	361,359	8,053	917	0	0	0	0	0	370,329	650	1,574	372,553
090	Laboratory	48,028	0	0	0	0	0	0	0	48,028	76	185	48,289
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	96,393	0	0	0	0	0	0	0	96,393	153	371	96,917
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	130,779	117,519	13,387	18,325	178,686	1,413	6,499	1,712	468,320	6,181	14,960	489,461 *
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	2,222	1,806	206	0	0	0	0	0	4,233	20	50	4,304
145	Other Nonreimbursable	0	781	89	0	0	0	0	0	870	7	18	895
	<b>TOTAL</b>	<b>\$ 1,209,782</b>	<b>\$ 221,958</b>	<b>\$ 24,861</b>	<b>\$ 18,325</b>	<b>\$ 178,686</b>	<b>\$ 1,413</b>	<b>\$ 6,499</b>	<b>\$ 1,712</b>	<b>\$ 1,180,031</b>	<b>\$ 8,698</b>	<b>\$ 21,053</b>	<b>\$ 1,209,782</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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)	\$ 848,835	97%							
	Property Tax (line 40)	27,089	3%	\$ 875,924						
005	Plant Operations and Maintenance			5,835	\$ 5,835					
010	Housekeeping			14,540	98	\$ 14,637				
060	Laundry and Linen			22,957	154	393	\$ 23,504			
065	Dietary			181,269	1,216	3,101	0	\$ 185,585		
155	Social Services			4,974	33	85	0	0	\$ 5,093	
160	Activities			4,974	33	85	0	0	0	\$ 5,093
165	Administration			30,610	205	524	0	0	0	0
166	Medical Records			19,323	130	331	0	0	0	0
170	Inservice Education - Nursing			6,026	40	103	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			11,957	80	205	0	0	0	0
077	Specialized Support Surfaces			3,061	21	52	0	0	0	0
080	Physical Therapy			40,845	274	699	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,583	91	232	0	0	0	0
083	Speech Pathology			13,583	91	232	0	0	0	0
085	Pharmacy			31,567	212	540	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			460,680	3,089	7,882	23,504	185,585	5,093	5,093
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			7,079	47	121	0	0	0	0
145	Other Nonreimbursable			3,061	21	52	0	0	0	0
	<b>TOTAL</b>	\$ 875,924	100%	\$ 875,924	\$ 5,835	\$ 14,637	\$ 23,504	\$ 185,585	\$ 5,093	\$ 5,093

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 848,835	97%							
	Property Tax (line 40)	27,089	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,339	\$ 31,339				
166	Medical Records				19,783		\$ 19,783			
170	Inservice Education - Nursing			\$ 6,170						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	12,242	103	65	\$ 12,410	\$ 12,026	\$ 384
077	Specialized Support Surfaces			0	3,134	26	17	3,177	3,079	98
080	Physical Therapy			0	41,818	3,479	2,196	47,493	46,024	1,469
081	Respiratory Therapy			0	0	29	18	47	46	1
082	Occupational Therapy			0	13,907	2,021	1,276	17,203	16,671	532
083	Speech Pathology			0	13,907	139	88	14,134	13,696	437
085	Pharmacy			0	32,318	2,343	1,479	36,141	35,023	1,118
090	Laboratory			0	0	275	174	449	435	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	552	349	901	873	28
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			6,170	697,096	22,270	14,058	733,423	710,741	22,682
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	7,247	74	47	7,368	7,140	228
145	Other Nonreimbursable			0	3,134	26	17	3,177	3,079	98
	<b>TOTAL</b>	\$ 875,924	100%	\$ 6,170	\$ 824,802	\$ 31,339	\$ 19,783	\$ 875,924	\$ 848,835	\$ 27,089

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,752												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	955,284												
	Total Costs Allocable as Administration	963,036	75%											
167	CDPH Licensing Fees	17,198	1%											
168	Professional Liability Insurance	49,042	4%											
169	Quality Assurance Fees	247,393	19%											
174	Caregiver Training	0	0%											
	Total	1,276,669	100%						\$ 1,276,669					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,372	\$ 3,398	\$ 12,242	\$ 18,012	4,205	\$ 3,172	\$ 57	\$ 162	\$ 815	\$ -
077	Specialized Support Surfaces			0	607	870	3,134	4,611	1,076	812	15	41	209	0
080	Physical Therapy			440,111	8,104	117,046	41,818	607,080	141,729	106,911	1,909	5,444	27,464	0
081	Respiratory Therapy			0	0	5,073	0	5,073	1,184	893	16	45	230	0
082	Occupational Therapy			277,167	2,695	58,892	13,907	352,660	82,332	62,106	1,109	3,163	15,954	0
083	Speech Pathology			1,093	2,695	6,580	13,907	24,274	5,667	4,275	76	218	1,098	0
085	Pharmacy			0	6,263	370,329	32,318	408,910	95,464	72,012	1,286	3,667	18,499	0
090	Laboratory			0	0	48,028	0	48,028	11,213	8,458	151	431	2,173	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	96,393	0	96,393	22,504	16,975	303	864	4,361	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			2,206,688	513,832	468,320	697,096	3,885,936	907,210	684,340	12,221	34,850	175,799	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	1,404	4,233	7,247	12,885	3,008	2,269	41	116	583	0
145	Other Nonreimbursable			0	607	870	3,134	4,611	1,076	812	15	41	209	0
	<b>SUBTOTAL</b>	\$ 1,276,669		\$ 2,925,059	\$ 538,581	\$ 1,180,031	\$ 824,802	\$ 5,468,473	\$ 1,276,669					
	Total Administrative Costs							\$ 1,276,669		\$ 963,036	\$ 17,198	\$ 49,042	\$ 247,393	\$ -
	Unit Cost Multiplier							0.23345985						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 153,619	\$ 29,751	\$ 51,122	\$ 234,492							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,979,634						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	61									
010	Housekeeping	152	152								
060	Laundry and Linen	240	240	240							
065	Dietary	1,895	1,895	1,895							
155	Social Services	52	52	52							
160	Activities	52	52	52							
165	Administration	320	320	320							
166	Medical Records	202	202	202							
170	Inservice Education - Nursing	63	63	63							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	125	125	125						18,012	18,012
077	Specialized Support Surfaces	32	32	32						4,611	4,611
080	Physical Therapy	427	427	427						607,080	607,080
081	Respiratory Therapy	0	0	0						5,073	5,073
082	Occupational Therapy	142	142	142						352,660	352,660
083	Speech Pathology	142	142	142						24,274	24,274
085	Pharmacy	330	330	330						408,910	408,910
090	Laboratory	0	0	0						48,028	48,028
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						96,393	96,393
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,816	4,816	4,816	69,107	54,194	2,227,526	2,227,526	2,227,526	3,885,936	3,885,936
110	Intermediate Care	0	0	0			0	0	0	0	0
115	Mentally Disordered Care	0	0	0			0	0	0	0	0
120	Developmentally Disabled Care	0	0	0			0	0	0	0	0
125	Subacute Care	0	0	0			0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0			0	0	0	0	0
128	Transitional Inpatient Care	0	0	0			0	0	0	0	0
130	Hospice Inpatient Care	0	0	0			0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	74	74	74						12,885	12,885
145	Other Nonreimbursable	32	32	32						4,611	4,611
	<b>TOTAL STATISTICS</b>	<b>9,157</b>	<b>9,096</b>	<b>8,944</b>	<b>69,107</b>	<b>54,194</b>	<b>2,227,526</b>	<b>2,227,526</b>	<b>2,227,526</b>	<b>5,468,473</b>	<b>5,468,473</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,238 0.026593629	\$ 50,703 0.022762024			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 51,937 5.70987247	\$ 118,682 13.26944327	\$ 54,782 0.79271327	\$ 234,849 4.33348347	\$ 987 0.00044306	\$ 987 0.00044306	\$ 130,823 0.05873004	\$ 6,073 0.00111062	\$ 147,546 0.02698117
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 221,958 24.40171504	\$ 24,861 2.77963559	\$ 18,325 0.26516162	\$ 178,686 3.29714838	\$ 1,413 0.00063453	\$ 6,499 0.00291778	\$ 1,712 0.00076876	\$ 8,698 0.00159058	\$ 21,053 0.00384982
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 875,924 95.65621929	\$ 5,835 0.64149400	\$ 14,637 1.63654432	\$ 23,504 0.34011347	\$ 185,585 3.42446430	\$ 5,093 0.00228621	\$ 5,093 0.00228621	\$ 6,170 0.00276983	\$ 31,339 0.00573084	\$ 19,783 0.00361760

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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	\$ 42,353	\$ 0	\$ 42,353	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,584	0	9,584	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	221,958	0	221,958	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 273,895	\$ 0	\$ 273,895	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 99,692	\$ 0	\$ 99,692	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,122	0	18,122	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,152	0	21,152	(Sch 4)
010		Housekeeping - Total	6300	\$ 138,966	\$ 0	\$ 138,966	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	240,740	0	240,740	(Sch 5)
025		Depreciation: Equipment	7140	70,317	0	70,317	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	299,132	0	299,132	(Sch 5)
040		Property Taxes	7300	27,089	0	27,089	(Sch 5)
045		Property Insurance	7400	7,752	0	7,752	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	238,646	0	238,646	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,296,537	\$ 0	\$ 1,296,537	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,882	\$ 0	\$ 42,882	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,345	0	7,345	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,801	0	11,801	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,028	\$ 0	\$ 62,028	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 163,973	\$ 0	\$ 163,973	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,910	0	34,910	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	127,177	0	127,177	(Sch 4)
065		Dietary - Total	6500	\$ 326,060	\$ 0	\$ 326,060	
070		Provision for Bad Debts	7700	\$ 29,998	0	\$ 29,998	
		<b>Ancillary Services</b>					
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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	\$ 366,624	\$ 0	\$ 366,624	(Sch 2)
080	.20-.39	Fringe Benefits	8200	73,487	0	73,487	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	105,440	0	105,440	(Sch 4)
080		Physical Therapy - Total	8200	\$ 545,551	\$ 0	\$ 545,551	
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	0	5,073	5,073	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 5,073	\$ 5,073	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 244,568	\$ 0	\$ 244,568	(Sch 2)
082	.20-.39	Fringe Benefits	8250	32,599	0	32,599	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	55,032	0	55,032	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 332,199	\$ 0	\$ 332,199	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 975	\$ 0	\$ 975	(Sch 2)
083	.20-.39	Fringe Benefits	8280	118	0	118	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,720	0	2,720	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,813	\$ 0	\$ 3,813	
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	361,359	0	361,359	(Sch 4)
085		Pharmacy - Total	8300	\$ 361,359	\$ 0	\$ 361,359	
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	48,028	0	48,028	(Sch 4)
090		Laboratory - Total	8400	\$ 48,028	\$ 0	\$ 48,028	
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	96,393	0	96,393	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 96,393	\$ 0	\$ 96,393	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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		\$ 1,387,343	\$ 5,073	\$ 1,392,416	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,781,122	\$ 0	\$ 1,781,122	(Sch 2)
105	.20-.39	Fringe Benefits	6110	315,625	0	315,625	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	135,852	(5,073)	130,779	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,232,599	\$ (5,073)	\$ 2,227,526	
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 SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,222	0	2,222 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,222	\$ 0	\$ 2,222
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,234,821	\$ (5,073)	\$ 2,229,748
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,460	\$ 0	\$ 48,460 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,778	0	10,778 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 59,238	\$ 0	\$ 59,238

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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

Provider NPI:  
1780816777

OSHPD Facility Number:  
206392310

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	\$ 43,485	\$ 0	\$ 43,485	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,909	(691)	7,218	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,395	691	5,086	(Sch 4)
160		Activities - Total	6700	\$ 55,789	\$ 0	\$ 55,789	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 310,353	\$ 0	\$ 310,353	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,439	0	72,439	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	582,198	(9,706)	572,492	(Sch 6)
165		Administration - Total	6900	\$ 964,990	\$ (9,706)	\$ 955,284	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 124,481	\$ 0	\$ 124,481	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,231	0	19,231	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,562	0	15,562	(Sch 4)
166		Medical Records - Total	6900	\$ 159,274	\$ 0	\$ 159,274	
167		CDPH Licensing Fees	6900	\$ 17,198	\$ 0	\$ 17,198	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,042	\$ 0	\$ 49,042	(Sch 6)
169		Quality Assurance Fees	6900	\$ 247,393	\$ 0	\$ 247,393	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 108,030	\$ 0	\$ 108,030	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,597	0	21,597	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 129,627	\$ 0	\$ 129,627	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,682,551	\$ (9,706)	\$ 1,672,845	
200		<b>Total</b>		\$ 7,019,338	\$ (9,706)	\$ 7,009,632	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 126,385	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

Provider NPI:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	5,073		5,073					
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
LINCOLN SQUARE POST ACUTE CARE

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	(5,073)		(5,073)					
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	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	(691)	(691)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	691	691						
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(9,706)			(9,706)				
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:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$9,706)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(9,706)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
LINCOLN SQUARE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780816777		7
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>RECLASSIFICATIONS OF REPORTED COSTS</b>										
1	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	\$7,909	(\$691)	\$7,218
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	4,395	691	5,086
							To reclassify the provider's grouping of other professional fees expense from the Fringe Benefit sub-cost center to Other - Nonlabor for proper cost determination.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Article 3.8, Section 14126			
2	10.5	105	4	8A-1	105	4	Skilled Nursing - Other Nonlabor	\$135,852	(\$5,073)	\$130,779
	10.5	81	4	8A-1	81	4	Respiratory Therapy - Other - Nonlabor	0	5,073	5,073
							To reclassify separately billable oxygen and gases from Skilled Nursing to Respiratory Therapy.			
							CCR, Title 22, Section 5151.1			

Provider Name							Fiscal Period	Provider NPI		Adjustments
LINCOLN SQUARE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780816777		7
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 COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the North American Health Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	\$582,198	(\$9,706)	\$572,492

Provider Name							Fiscal Period		Provider NPI		Adjustments
LINCOLN SQUARE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1780816777		7
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 STATISTICS</u></b>											
4	10.7	80	1,2,3	7	80	N/A	Physical Therapy (Square Feet)	143	284	427	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	6,547	(1,731)	4,816	
	10.7	145	1,2,3	7	145	N/A	Other Non-reimbursable	0	32	32	
	10.7	175	1	7	N/A	N/A	Total - Square Feet	10,572	(1,415)	9,157	
	10.7	175	2	7	N/A	N/A	Total - Square Feet	10,511	(1,415)	9,096	
	10.7	175	3	7	N/A	N/A	Total - Square Feet	10,359	(1,415)	8,944	
							To adjust square footage statistics to agree with the provider's square footage schedule. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
LINCOLN SQUARE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1780816777		7
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 PATIENT DAYS</u></b>										
5	4.1	5.00	2	1	15.00	N/A	Medi-Cal days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: 01/01/2011 through 12/31/2012 Service Period: 01/01/2011 through 12/31/2011 Report Date: 2/26/2013 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	9,321	(42)	9,279
6	4.1	5.00	4	1	16.00	N/A	Medi-Cal Managed Care days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	42	42

Provider Name							Fiscal Period			Provider NPI		Adjustments
LINCOLN SQUARE POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1780816777		7
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>												
7	Not Reported			8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$126,385	\$126,385		