

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LINWOOD MEADOWS CARE CENTER  
VISALIA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1952609182**

**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

LINWOOD MEADOWS CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1952609182  
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 \$25,249, 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  
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—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:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility No.:  
206542063

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	\$ 1,395,148	\$ 74.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 372,103	\$ 19.92
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 402,430	\$ 21.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 206,656	\$ 11.06
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,827	\$ 0.69
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,421	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,039	\$ 1.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 205,688	\$ 11.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 786,755	\$ 42.11
11	Cost of Routine Service/Audited Total Costs	\$ 3,461,877.00	\$ 3,425,067	\$ 183.32
12	Total Patient Days (Adj )	18,684	18,684	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 185.29	\$ 183.32	
14	Overpayments (Adj 3)	\$ 0	\$ 25,249	
15	Medi-Cal Days (Adj 2)	13,685	13,636	
16	Medi-Cal Managed Care Days (Adj )		0	
<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:**  
LINWOOD MEADOWS CARE CENTER

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

**NPI:**  
1952609182

**OSHPD Facility No.:**  
206542063

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:**  
LINWOOD MEADOWS CARE CENTER

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

**NPI:**  
1952609182

**OSHPD Facility No.:**  
206542063

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 26,916	\$ 26,916		
160	Activities	42,525		\$ 42,525	
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	239,355	0	0	239,355
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	84,966	0	0	84,966
083	Speech Pathology	71,636	0	0	71,636
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	1,325,707	26,916	42,525	1,395,148 *
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>\$ 1,791,105</b>	<b>\$ 26,916</b>	<b>\$ 42,525</b>	<b>\$ 1,791,105</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LINWOOD MEADOWS CARE CENTER

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 45,593	\$ 45,593										
010	Housekeeping	68,066	54	\$ 68,120									
060	Laundry and Linen	35,978	1,769	2,647	\$ 40,394								
065	Dietary	158,862	6,223	9,309	0	\$ 174,395							
155	Social Services	N/A	628	940	0	0	\$ 1,568						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,147	6,203	0	0	0	0		\$ 10,350	\$ 10,350		
166	Medical Records	55,576	904	1,352	0	0	0	0		57,832		\$ 57,832	
170	Inservice Education - Nursing	30,467	0	0	0	0	0	0	\$ 30,467				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		81	122	0	0	0	0	0	203	75	417	\$ 694
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		463	693	0	0	0	0	0	1,156	877	4,901	6,934
081	Respiratory Therapy		0	0	0	0	0	0	0	0	5	28	33
082	Occupational Therapy		1,326	1,984	0	0	0	0	0	3,311	356	1,992	5,659
083	Speech Pathology		237	355	0	0	0	0	0	592	266	1,487	2,345
085	Pharmacy		838	1,254	0	0	0	0	0	2,092	438	2,449	4,980
090	Laboratory		0	0	0	0	0	0	0	0	28	158	186
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	27	150	177
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		28,407	42,494	40,394	174,395	1,568	0	30,467	317,725	8,254	46,123	372,103
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		513	767	0	0	0	0	0	1,280	23	127	1,431
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 394,542</b>	<b>\$ 45,593</b>	<b>\$ 68,120</b>	<b>\$ 40,394</b>	<b>\$ 174,395</b>	<b>\$ 1,568</b>	<b>\$ -</b>	<b>\$ 30,467</b>	<b>\$ 326,360</b>	<b>\$ 10,350</b>	<b>\$ 57,832</b>	<b>\$ 394,542</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LINWOOD MEADOWS CARE CENTER

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 106,618	\$ 106,618										
010	Housekeeping	19,693	127	\$ 19,820									
060	Laundry and Linen	15,999	4,138	770	\$ 20,907								
065	Dietary	147,854	14,553	2,709	0	\$ 165,116							
155	Social Services	509	1,469	273	0	0	\$ 2,251						
160	Activities	4,029	0	0	0	0	0	\$ 4,029					
165	Administration	N/A	9,697	1,805	0	0	0	0	\$ 11,502	\$ 11,502			
166	Medical Records	1,627	2,114	393	0	0	0	0	4,134		\$ 4,134		
170	Inservice Education - Nursing	270	0	0	0	0	0	0	\$ 270				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	19,930	190	35	0	0	0	0	0	20,156	83	30	\$ 20,268
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	184	1,083	202	0	0	0	0	0	1,469	975	350	2,794
081	Respiratory Therapy	1,407	0	0	0	0	0	0	0	1,407	6	2	1,415
082	Occupational Therapy	306	3,102	577	0	0	0	0	0	3,985	396	142	4,524
083	Speech Pathology	0	555	103	0	0	0	0	0	658	296	106	1,060
085	Pharmacy	113,269	1,961	365	0	0	0	0	0	115,594	487	175	116,257
090	Laboratory	7,884	0	0	0	0	0	0	0	7,884	31	11	7,927
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,492	0	0	0	0	0	0	0	7,492	30	11	7,533
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	118,593	66,430	12,364	20,907	165,116	2,251	4,029	270	389,960	9,173	3,297	402,430 *
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	910	1,200	223	0	0	0	0	0	2,333	25	9	2,367
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 566,574</b>	<b>\$ 106,618</b>	<b>\$ 19,820</b>	<b>\$ 20,907</b>	<b>\$ 165,116</b>	<b>\$ 2,251</b>	<b>\$ 4,029</b>	<b>\$ 270</b>	<b>\$ 550,938</b>	<b>\$ 11,502</b>	<b>\$ 4,134</b>	<b>\$ 566,574</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 229,217	94%							
	Property Tax (line 40)	14,227	6%	\$ 243,444						
005	Plant Operations and Maintenance			6,666	\$ 6,666					
010	Housekeeping			282	8	\$ 290				
060	Laundry and Linen			9,189	259	11	\$ 9,459			
065	Dietary			32,320	910	40	0	\$ 33,269		
155	Social Services			3,263	92	4	0	0	\$ 3,358	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			21,535	606	26	0	0	0	0
166	Medical Records			4,694	132	6	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			422	12	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,406	68	3	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,889	194	8	0	0	0	0
083	Speech Pathology			1,232	35	2	0	0	0	0
085	Pharmacy			4,354	123	5	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			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			147,529	4,153	181	9,459	33,269	3,358	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,664	75	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 243,444</b>	<b>100%</b>	<b>\$ 243,444</b>	<b>\$ 6,666</b>	<b>\$ 290</b>	<b>\$ 9,459</b>	<b>\$ 33,269</b>	<b>\$ 3,358</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 229,217	94%							
	Property Tax (line 40)	14,227	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,168	\$ 22,168				
166	Medical Records				4,832		\$ 4,832			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	435	160	35	\$ 630	\$ 593	\$ 37
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,476	1,878	409	4,764	4,486	278
081	Respiratory Therapy			0	0	11	2	13	12	1
082	Occupational Therapy			0	7,091	763	166	8,021	7,552	469
083	Speech Pathology			0	1,268	570	124	1,962	1,848	115
085	Pharmacy			0	4,482	939	205	5,625	5,296	329
090	Laboratory			0	0	61	13	74	69	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	58	13	70	66	4
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			0	197,949	17,679	3,854	219,483	206,656	12,827*
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	2,742	49	11	2,802	2,638	164
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 243,444	100%	\$ -	\$ 216,444	\$ 22,168	\$ 4,832	\$ 243,444	\$ 229,217	\$ 14,227

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LINWOOD MEADOWS CARE CENTER

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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. 76% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,296												
055	Interest - Other	173,576												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	803,605												
	Total Costs Allocable as Administration	986,477	76%											
167	CDPH Licensing Fees	13,067	1%											
168	Professional Liability Insurance	41,426	3%											
169	Quality Assurance Fees	257,903	20%											
174	Caregiver Training	0	0%											
	Total	1,298,873	100%						\$ 1,298,873					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 203	\$ 20,156	\$ 435	\$ 20,794	9,362	\$ 7,110	\$ 94	\$ 299	\$ 1,859	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			239,355	1,156	1,469	2,476	244,457	110,064	83,592	1,107	3,510	21,854	0
081	Respiratory Therapy			0	0	1,407	0	1,407	633	481	6	20	126	0
082	Occupational Therapy			84,966	3,311	3,985	7,091	99,353	44,733	33,974	450	1,427	8,882	0
083	Speech Pathology			71,636	592	658	1,268	74,155	33,387	25,357	336	1,065	6,629	0
085	Pharmacy			0	2,092	115,594	4,482	122,169	55,005	41,776	553	1,754	10,922	0
090	Laboratory			0	0	7,884	0	7,884	3,550	2,696	36	113	705	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,492	0	7,492	3,373	2,562	34	108	670	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			1,395,148	317,725	389,960	197,949	2,300,783	1,035,904	786,755	10,421	33,039	205,688	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	1,280	2,333	2,742	6,355	2,861	2,173	29	91	568	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,298,873		\$ 1,791,105	\$ 326,360	\$ 550,938	\$ 216,444	\$ 2,884,848	\$ 1,298,873					
	Total Administrative Costs							\$ 1,298,873		\$ 986,477	\$ 13,067	\$ 41,426	\$ 257,903	\$ -
	Unit Cost Multiplier							0.45023967						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 68,182	\$ 15,636	\$ 27,000	\$ 110,817							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,294,538						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LINWOOD MEADOWS CARE CENTER

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	568									
010	Housekeeping	24	24								
060	Laundry and Linen	783	783	783							
065	Dietary	2,754	2,754	2,754							
155	Social Services	278	278	278							
160	Activities										
165	Administration	1,835	1,835	1,835							
166	Medical Records	400	400	400							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	36	36	36						20,794	20,794
077	Specialized Support Surfaces									0	0
080	Physical Therapy	205	205	205						244,457	244,457
081	Respiratory Therapy									1,407	1,407
082	Occupational Therapy	587	587	587						99,353	99,353
083	Speech Pathology	105	105	105						74,155	74,155
085	Pharmacy	371	371	371						122,169	122,169
090	Laboratory									7,884	7,884
095	Home Health Services									0	0
100	Other Ancillary Services									7,492	7,492
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,571	12,571	12,571	112,104	56,052	1,444,300	1,444,300	1,444,300	2,300,783	2,300,783
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	227	227	227						6,355	6,355
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,744	20,176	20,152	112,104	56,052	1,444,300	1,444,300	1,444,300	2,884,848	2,884,848
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 26,916 0.018636017	\$ 42,525 0.029443329			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 45,593 2.25976408	\$ 68,120 3.38032128	\$ 40,394 0.36032779	\$ 174,395 3.11130370	\$ 1,568 0.00108561	\$ - 0.00000000	\$ 30,467 0.02109465	\$ 10,350 0.00358756	\$ 57,832 0.02004682
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 106,618 5.28439730	\$ 19,820 0.98351655	\$ 20,907 0.18649447	\$ 165,116 2.94576170	\$ 2,251 0.00155887	\$ 4,029 0.00278959	\$ 270 0.00018694	\$ 11,502 0.00398691	\$ 4,134 0.00143306
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 243,444 11.73563440	\$ 6,666 0.33038463	\$ 290 0.01437001	\$ 9,459 0.08437651	\$ 33,269 0.59354513	\$ 3,358 0.00232524	\$ - 0.00000000	\$ - 0.00000000	\$ 22,168 0.00768412	\$ 4,832 0.00167501

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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	\$ 35,881	\$ 0	\$ 35,881	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,712	0	9,712	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	106,618	0	106,618	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 152,211	\$ 0	\$ 152,211	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 52,728	\$ 0	\$ 52,728	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,338	0	15,338	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,693	0	19,693	(Sch 4)
010		Housekeeping - Total	6300	\$ 87,759	\$ 0	\$ 87,759	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	124,105	0	124,105	(Sch 5)
025		Depreciation: Equipment	7140	25,035	0	25,035	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	80,077	0	80,077	(Sch 5)
040		Property Taxes	7300	14,227	0	14,227	(Sch 5)
045		Property Insurance	7400	9,296	0	9,296	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 173,576	\$ 0	\$ 173,576	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 666,286	\$ 0	\$ 666,286	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,911	\$ 0	\$ 27,911	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,067	0	8,067	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,999	0	15,999	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,977	\$ 0	\$ 51,977	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 124,215	\$ 0	\$ 124,215	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,647	0	34,647	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	147,854	0	147,854	(Sch 4)
065		Dietary - Total	6500	\$ 306,716	\$ 0	\$ 306,716	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<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	19,930	0	19,930	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,930	\$ 0	\$ 19,930	
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:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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	\$ 195,108	\$ 0	\$ 195,108	(Sch 2)
080	.20-.39	Fringe Benefits	8200	44,247	0	44,247	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	184	0	184	(Sch 4)
080		Physical Therapy - Total	8200	\$ 239,539	\$ 0	\$ 239,539	
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	1,407	0	1,407	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 1,407	\$ 0	\$ 1,407	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 78,743	\$ 0	\$ 78,743	(Sch 2)
082	.20-.39	Fringe Benefits	8250	6,223	0	6,223	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	306	0	306	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 85,272	\$ 0	\$ 85,272	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 57,302	\$ 0	\$ 57,302	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,334	0	14,334	(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	\$ 71,636	\$ 0	\$ 71,636	
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	113,269	0	113,269	(Sch 4)
085		Pharmacy - Total	8300	\$ 113,269	\$ 0	\$ 113,269	
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	7,884	0	7,884	(Sch 4)
090		Laboratory - Total	8400	\$ 7,884	\$ 0	\$ 7,884	
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	7,492	0	7,492	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,492	\$ 0	\$ 7,492	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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		\$ 546,429	\$ 0	\$ 546,429	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,066,132	\$ 0	\$ 1,066,132	(Sch 2)
105	.20-.39	Fringe Benefits	6110	259,575	0	259,575	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	118,593	0	118,593	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,444,300	\$ 0	\$ 1,444,300	
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:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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	910	0	910 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 910	\$ 0	\$ 910
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>		\$ 1,445,210	\$ 0	\$ 1,445,210
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 20,977	\$ 0	\$ 20,977 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,939	0	5,939 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	509	0	509 (Sch 4)
155		Social Services - Total	6600	\$ 27,425	\$ 0	\$ 27,425

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINWOOD MEADOWS CARE CENTER

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

NPI:  
1952609182

OSHPD Facility Number:  
206542063

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	\$ 33,473	\$ 0	\$ 33,473	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,052	0	9,052	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,029	0	4,029	(Sch 4)
160		Activities - Total	6700	\$ 46,554	\$ 0	\$ 46,554	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 171,154	\$ 0	\$ 171,154	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,894	0	47,894	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	584,557	0	584,557	(Sch 6)
165		Administration - Total	6900	\$ 803,605	\$ 0	\$ 803,605	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,844	\$ 0	\$ 44,844	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,732	0	10,732	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,627	0	1,627	(Sch 4)
166		Medical Records - Total	6900	\$ 57,203	\$ 0	\$ 57,203	
167		CDPH Licensing Fees	6900	\$ 13,067	\$ 0	\$ 13,067	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,426	\$ 0	\$ 41,426	(Sch 6)
169		Quality Assurance Fees	6900	\$ 257,903	\$ 0	\$ 257,903	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,169	\$ 0	\$ 24,169	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,298	0	6,298	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	270	0	270	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 30,737	\$ 0	\$ 30,737	
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>		\$ 1,277,920	\$ 0	\$ 1,277,920	
200		<b>Total</b>		\$ 4,294,538	\$ 0	\$ 4,294,538	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 93,879	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			NPI		Adjustments
LINWOOD MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1952609182		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<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	\$93,879	\$93,879

Provider Name							Fiscal Period	NPI		Adjustments
LINWOOD MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1952609182		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
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	13,685	(49)	13,636	

Provider Name							Fiscal Period			NPI		Adjustments
LINWOOD MEADOWS CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1952609182		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	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	\$25,249	\$25,249		