

**REPORT  
ON THE  
RATE SETTING AUDIT**

**LINDSAY GARDENS  
LINDSAY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1770644262**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Brian Emo**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 09, 2013

Daniel S. Smith, CFO  
SmithCare, Inc.  
25 East Thurman Avenue, 2<sup>nd</sup> Floor, Suite A  
Porterville, CA 93257

LINDSAY GARDENS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1770644262  
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. 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 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$9,857, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Costs

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

Daniel S. Smith  
Page 2

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 Rate Development Division.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility No.:  
206544043

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	\$ 2,305,449	\$ 67.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 541,729	\$ 15.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 643,804	\$ 18.96
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 342,843	\$ 10.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 51,170	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,349	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 57,545	\$ 1.69
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 420,527	\$ 12.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 597,872	\$ 17.61
11	Cost of Routine Service/Audited Total Costs	\$ 4,998,409.00	\$ 4,983,287	\$ 146.77
12	Total Patient Days (Adj )	33,954	33,954	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 147.21	\$ 146.77	
14	Overpayments (Adjs 12 - 14)	\$ 0	\$ (9,857)	
15	Medi-Cal Days (Adj 10)	29,401	28,678	
16	Medi-Cal Managed Care Days (Adj 11)		234	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility No.:  
206544043

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
LINDSAY GARDENS

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

**Provider NPI:**  
1770644262

**OSHPD Facility No.:**  
206544043

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	\$ 46,848	\$ 46,848		
160	Activities	39,600		\$ 39,600	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,219,001	46,848	39,600	2,305,449 *
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>\$ 2,305,449</b>	<b>\$ 46,848</b>	<b>\$ 39,600</b>	<b>\$ 2,305,449</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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	\$ 88,797	\$ 88,797										
010	Housekeeping	81,544	464	\$ 82,008									
060	Laundry and Linen	99,284	3,930	3,649	\$ 106,862								
065	Dietary	226,564	11,947	11,091	0	\$ 249,603							
155	Social Services	N/A	287	266	0	0	\$ 553						
160	Activities	N/A	4,964	4,608	0	0	0	\$ 9,572					
165	Administration	N/A	6,752	6,268	0	0	0	0		\$ 13,020	\$ 13,020		
166	Medical Records	21,651	904	839	0	0	0	0		23,394		\$ 23,394	
170	Inservice Education - Nursing	37,576	483	449	0	0	0	0	\$ 38,508				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		660	613	0	0	0	0	0	1,273	20	35	\$ 1,328
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,234	1,146	0	0	0	0	0	2,380	439	789	3,607
081	Respiratory Therapy		110	102	0	0	0	0	0	212	3	6	221
082	Occupational Therapy		1,234	1,146	0	0	0	0	0	2,380	268	482	3,130
083	Speech Pathology		676	628	0	0	0	0	0	1,303	78	141	1,522
085	Pharmacy		409	379	0	0	0	0	0	788	186	334	1,308
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	145	260	405
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		53,667	49,824	106,862	249,603	553	9,572	38,508	508,589	11,849	21,290	541,729 *
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		593	551	0	0	0	0	0	1,144	18	32	1,194
145	Other Nonreimbursable		483	449	0	0	0	0	0	932	14	26	972
	<b>TOTAL</b>	\$ 555,416	\$ 88,797	\$ 82,008	\$ 106,862	\$ 249,603	\$ 553	\$ 9,572	\$ 38,508	\$ 519,002	\$ 13,020	\$ 23,394	\$ 555,416

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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	\$ 217,196	\$ 217,196										
010	Housekeeping	31,214	1,134	\$ 32,348									
060	Laundry and Linen	20,445	9,613	1,439	\$ 31,497								
065	Dietary	229,258	29,222	4,375	0	\$ 262,855							
155	Social Services	128	702	105	0	0	\$ 935						
160	Activities	6,718	12,141	1,818	0	0	0	\$ 20,676					
165	Administration	N/A	16,514	2,472	0	0	0	0		\$ 18,987	\$ 18,987		
166	Medical Records	1,043	2,211	331	0	0	0	0		3,585		\$ 3,585	
170	Inservice Education - Nursing	0	1,182	177	0	0	0	0	\$ 1,359				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,615	242	0	0	0	0	0	1,857	29	5	\$ 1,891
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	128,925	3,018	452	0	0	0	0	0	132,395	640	121	133,156
081	Respiratory Therapy	0	269	40	0	0	0	0	0	309	5	1	315
082	Occupational Therapy	74,242	3,018	452	0	0	0	0	0	77,712	391	74	78,177
083	Speech Pathology	18,622	1,653	248	0	0	0	0	0	20,523	114	22	20,658
085	Pharmacy	55,633	1,000	150	0	0	0	0	0	56,782	271	51	57,104
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,406	0	0	0	0	0	0	0	46,406	211	40	46,657
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	155,017	131,269	19,653	31,497	262,855	935	20,676	1,359	623,262	17,279	3,263	643,804 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,451	217	0	0	0	0	0	1,669	26	5	1,699
145	Other Nonreimbursable	0	1,182	177	0	0	0	0	0	1,359	21	4	1,384
	<b>TOTAL</b>	<b>\$ 984,847</b>	<b>\$ 217,196</b>	<b>\$ 32,348</b>	<b>\$ 31,497</b>	<b>\$ 262,855</b>	<b>\$ 935</b>	<b>\$ 20,676</b>	<b>\$ 1,359</b>	<b>\$ 962,275</b>	<b>\$ 18,987</b>	<b>\$ 3,585</b>	<b>\$ 984,847</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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)	\$ 368,222	87%							
	Property Tax (line 40)	54,958	13%	\$ 423,180						
005	Plant Operations and Maintenance			21,358	\$ 21,358					
010	Housekeeping			2,098	112	\$ 2,210				
060	Laundry and Linen			17,784	945	98	\$ 18,827			
065	Dietary			54,062	2,874	299	0	\$ 57,235		
155	Social Services			1,298	69	7	0	0	\$ 1,374	
160	Activities			22,461	1,194	124	0	0	0	\$ 23,779
165	Administration			30,552	1,624	169	0	0	0	0
166	Medical Records			4,090	217	23	0	0	0	0
170	Inservice Education - Nursing			2,187	116	12	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,988	159	17	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,584	297	31	0	0	0	0
081	Respiratory Therapy			498	26	3	0	0	0	0
082	Occupational Therapy			5,584	297	31	0	0	0	0
083	Speech Pathology			3,059	163	17	0	0	0	0
085	Pharmacy			1,850	98	10	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			242,854	12,908	1,343	18,827	57,235	1,374	23,779
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			2,685	143	15	0	0	0	0
145	Other Nonreimbursable			2,187	116	12	0	0	0	0
	<b>TOTAL</b>	<b>\$ 423,180</b>	<b>100%</b>	<b>\$ 423,180</b>	<b>\$ 21,358</b>	<b>\$ 2,210</b>	<b>\$ 18,827</b>	<b>\$ 57,235</b>	<b>\$ 1,374</b>	<b>\$ 23,779</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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 87% Of Total	Property Tax 13% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 368,222	87%							
	Property Tax (line 40)	54,958	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,345	\$ 32,345				
166	Medical Records				4,330		\$ 4,330			
170	Inservice Education - Nursing			\$ 2,316						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,163	49	7	\$ 3,218	\$ 2,800	\$ 418
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,912	1,090	146	7,148	6,220	928
081	Respiratory Therapy			0	527	8	1	536	467	70
082	Occupational Therapy			0	5,912	667	89	6,668	5,802	866
083	Speech Pathology			0	3,238	194	26	3,459	3,009	449
085	Pharmacy			0	1,958	461	62	2,481	2,159	322
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	360	48	408	355	53
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			2,316	360,636	29,436	3,941	394,013	342,843	51,170
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	2,843	44	6	2,893	2,517	376
145	Other Nonreimbursable			0	2,316	36	5	2,356	2,050	306
	<b>TOTAL</b>	\$ 423,180	100%	\$ 2,316	\$ 386,505	\$ 32,345	\$ 4,330	\$ 423,180	\$ 368,222	\$ 54,958

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 12,128												
055	Interest - Other	8,679												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	636,144												
	Total Costs Allocable as Administration	656,951	54%											
167	CDPH Licensing Fees	24,557	2%											
168	Professional Liability Insurance	63,231	5%											
169	Quality Assurance Fees	462,081	38%											
174	Caregiver Training	0	0%											
	Total	1,206,820	100%						\$ 1,206,820					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,273	\$ 1,857	\$ 3,163	\$ 6,293	1,820	\$ 991	\$ 37	\$ 95	\$ 697	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,380	132,395	5,912	140,687	40,684	22,147	828	2,132	15,578	0
081	Respiratory Therapy			0	212	309	527	1,049	303	165	6	16	116	0
082	Occupational Therapy			0	2,380	77,712	5,912	86,004	24,871	13,539	506	1,303	9,523	0
083	Speech Pathology			0	1,303	20,523	3,238	25,065	7,248	3,946	147	380	2,775	0
085	Pharmacy			0	788	56,782	1,958	59,529	17,215	9,371	350	902	6,591	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	46,406	0	46,406	13,420	7,305	273	703	5,138	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			2,305,449	508,589	623,262	360,636	3,797,936	1,098,292	597,872	22,349	57,545	420,527	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	1,144	1,669	2,843	5,656	1,636	890	33	86	626	0
145	Other Nonreimbursable			0	932	1,359	2,316	4,607	1,332	725	27	70	510	0
	<b>SUBTOTAL</b>	\$ 1,206,820		\$ 2,305,449	\$ 519,002	\$ 962,275	\$ 386,505	\$ 4,173,231	\$ 1,206,820					
	Total Administrative Costs							\$ 1,206,820		\$ 656,951	\$ 24,557	\$ 63,231	\$ 462,081	\$ -
	Unit Cost Multiplier							0.28918122						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 36,414	\$ 22,572	\$ 36,675	\$ 95,661							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,475,712						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	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	1,201									
010	Housekeeping	118	118								
060	Laundry and Linen	1,000	1,000	1,000							
065	Dietary	3,040	3,040	3,040							
155	Social Services	73	73	73							
160	Activities	1,263	1,263	1,263							
165	Administration	1,718	1,718	1,718							
166	Medical Records	230	230	230							
170	Inservice Education - Nursing	123	123	123							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	168	168	168						6,293	6,293
077	Specialized Support Surfaces									0	0
080	Physical Therapy	314	314	314						140,687	140,687
081	Respiratory Therapy	28	28	28						1,049	1,049
082	Occupational Therapy	314	314	314						86,004	86,004
083	Speech Pathology	172	172	172						25,065	25,065
085	Pharmacy	104	104	104						59,529	59,529
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									46,406	46,406
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	13,656	13,656	13,656	82,660	101,862	2,374,018	2,374,018	2,374,018	3,797,936	3,797,936
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	151	151	151						5,656	5,656
145	Other Nonreimbursable	123	123	123						4,607	4,607
	<b>TOTAL STATISTICS</b>	<b>23,796</b>	<b>22,595</b>	<b>22,477</b>	<b>82,660</b>	<b>101,862</b>	<b>2,374,018</b>	<b>2,374,018</b>	<b>2,374,018</b>	<b>4,173,231</b>	<b>4,173,231</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 46,848	\$ 39,600			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.019733633	0.016680581			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 88,797	\$ 82,008	\$ 106,862	\$ 249,603	\$ 553	\$ 9,572	\$ 38,508	\$ 13,020	\$ 23,394
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.92994025	3.64851773	1.29279528	2.45039870	0.00023303	0.00403181	0.01622067	0.00311984	0.00560574
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 217,196	\$ 32,348	\$ 31,497	\$ 262,855	\$ 935	\$ 20,676	\$ 1,359	\$ 18,987	\$ 3,585
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.61256915	1.43917263	0.38103970	2.58050397	0.00039375	0.00870943	0.00057260	0.00454969	0.00085902
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 423,180	\$ 21,358	\$ 2,210	\$ 18,827	\$ 57,235	\$ 1,374	\$ 23,779	\$ 2,316	\$ 32,345	\$ 4,330
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	17.78366112	0.94526121	0.09832330	0.22776731	0.56188595	0.00057893	0.01001627	0.00097546	0.00775064	0.00103763

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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	\$ 70,579	\$ 0	\$ 70,579	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,218	0	18,218	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	217,646	(450)	217,196	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 306,443	\$ (450)	\$ 305,993	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 61,116	\$ 0	\$ 61,116	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,428	0	20,428	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,214	0	31,214	(Sch 4)
010		Housekeeping - Total	6300	\$ 112,758	\$ 0	\$ 112,758	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 143,927	\$ 0	\$ 143,927	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,411	0	3,411	(Sch 5)
025		Depreciation: Equipment	7140	13,443	0	13,443	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	6,207	6,207	(Sch 5)
040		Property Taxes	7300	54,958	0	54,958	(Sch 5)
045		Property Insurance	7400	12,128	0	12,128	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	201,234	0	201,234	(Sch 6)
055		Interest - Other	7600	\$ 7,086	\$ 1,593	\$ 8,679	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 855,388	\$ 7,350	\$ 862,738	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 80,163	\$ 0	\$ 80,163	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,121	0	19,121	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,445	0	20,445	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 119,729	\$ 0	\$ 119,729	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 180,181	\$ 0	\$ 180,181	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,383	0	46,383	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,135	(877)	229,258	(Sch 4)
065		Dietary - Total	6500	\$ 456,699	\$ (877)	\$ 455,822	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		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	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	128,925	0	128,925	(Sch 4)
080		Physical Therapy - Total	8200	\$ 128,925	\$ 0	\$ 128,925	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	74,242	0	74,242	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 74,242	\$ 0	\$ 74,242	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	18,622	0	18,622	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,622	\$ 0	\$ 18,622	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	55,633	0	55,633	(Sch 4)
085		Pharmacy - Total	8300	\$ 55,633	\$ 0	\$ 55,633	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	46,406	0	46,406	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 46,406	\$ 0	\$ 46,406	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 323,828	\$ 0	\$ 323,828	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,795,231	\$ 0	\$ 1,795,231	(Sch 2)
105	.20-.39	Fringe Benefits	6110	423,770	0	423,770	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	159,897	(4,880)	155,017	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,378,898	\$ (4,880)	\$ 2,374,018	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,378,898	\$ (4,880)	\$ 2,374,018
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,600	\$ 0	\$ 40,600 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,248	0	6,248 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,269	(3,141)	128 (Sch 4)
155		Social Services - Total	6600	\$ 50,117	\$ (3,141)	\$ 46,976

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
LINDSAY GARDENS

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

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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	\$ 28,576	\$ 0	\$ 28,576	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,024	0	11,024	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,718	0	6,718	(Sch 4)
160		Activities - Total	6700	\$ 46,318	\$ 0	\$ 46,318	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 124,321	\$ 0	\$ 124,321	(Sch 6)
165	.20-.39	Fringe Benefits	6900	37,257	0	37,257	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	472,674	1,892	474,566	(Sch 6)
165		Administration - Total	6900	\$ 634,252	\$ 1,892	\$ 636,144	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 17,481	\$ 0	\$ 17,481	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,170	0	4,170	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,043	0	1,043	(Sch 4)
166		Medical Records - Total	6900	\$ 22,694	\$ 0	\$ 22,694	
167		CDPH Licensing Fees	6900	\$ 24,557	\$ 0	\$ 24,557	(Sch 6)
168		Professional Liability Insurance	6900	\$ 66,716	\$ (3,485)	\$ 63,231	(Sch 6)
169		Quality Assurance Fees	6900	\$ 462,081	\$ 0	\$ 462,081	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,826	\$ 0	\$ 26,826	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,750	0	10,750	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 37,576	\$ 0	\$ 37,576	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,344,311	\$ (4,734)	\$ 1,339,577	
200		<b>Total</b>		\$ 5,478,853	\$ (3,141)	\$ 5,475,712	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	70,406	
-----	------	-------------------------------------------------	------	--	----	--------	--

\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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	(450)	(450)						
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	6,207	6,207						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	1,593			1,593				
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	(877)	(877)						
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	0							
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:  
LINDSAY GARDENS

Provider NPI:  
1770644262

OSHPD Facility Number:  
206544043

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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	(3,141)					(3,141)		
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	1,892		1,496		396			
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	(3,485)		(1,496)	(1,593)	(396)			
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							



Provider Name							Fiscal Period			Provider NPI		Adjustments
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770644262		14
Report References							Explanation of Audit Adjustments			As Reported		As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include facility health insurance cost for informational purposes 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304			\$0	\$70,406	\$70,406

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770644262	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$6,207	\$6,207	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	217,646	(450)	217,196	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	230,135	(877)	229,258	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	159,897	(4,880)	155,017	
							To reclassify equipment rental expense for proper reimbursement. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e), 52501 and 52505				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$472,674	\$1,496	\$474,170 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	66,716	(1,496)	65,220 *	
							To reclassify tax expense associated with liability insurance for proper reimbursement and to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	055	4	8A-1	055	4	Interest - Other	\$7,086	\$1,593	\$8,679	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 65,220	(1,593)	63,627 *	
							To reclassify interest expense associated with liability insurance for proper reimbursement. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202.1, 202.5, 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$474,170	\$396	\$474,566	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 63,627	(396)	63,231	
							To reclassify taxes and fees associated with umbrella coverage for proper reimbursement and due to insufficient documentaiton. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770644262	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
6	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate resident replacement property expense for items not included in the rate and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304 CCR, Title 22, Section 51511	\$3,269	(\$3,141)	\$128	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770644262		14
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 STATISTICS</u></b>												
7	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	82,660	82,660		
	10.7	105	4	7	N/A	N/A	Total Statistics - Laundry and Linen	0	82,660	82,660		
							To establish statistics for laundry and linen to agree with the provider's records and for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304 and 2306					
8	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	0	101,862	101,862		
	10.7	105	5	7	N/A	N/A	Total Statistics - Dietary	0	101,862	101,862		
							To establish meal count statistics to agree with the provider's records and for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304 and 2306					
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,201	1,201		
	10.7	010	1,2	7	010	N/A	Housekeeping	0	118	118		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,000	1,000		
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,040	3,040		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	168	168		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	314	314		
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	28	28		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	314	314		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	172	172		
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	104	104		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	13,656	13,656		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	151	151		
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	123	123		
	10.7	155	1,2,3	7	155	N/A	Social Services	0	73	73		
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,263	1,263		
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,718	1,718		
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	230	230		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	123	123		

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1770644262		14
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					
-Continued from previous page-											
9	10.7	005	1,2,3	7	N/A	N/A	Total Statistics - Capital	0	23,796	23,796	
	10.7	005	1,2,3	7	N/A	N/A	Total Statistics - Plant Operations	0	22,595	22,595	
	10.7	005	1,2,3	7	N/A	N/A	Total Statistics - Housekeeping	0	22,477	22,477	
							To establish square footage to agree with the prior year's audit findings and for proper allocation of indirect costs.				
							42 CFR 413.20, 413.24 and 413.50				
							CMS Pub. 15-I, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770644262		14
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>												
10	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 15, 2013 Report Date: January 30, 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	29,401	(723)	28,678		
11	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	0	234	234		

Provider Name							Fiscal Period			Provider NPI		Adjustments
LINDSAY GARDENS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770644262		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments			\$0		
12							To recover outstanding credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-l, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				\$82	
13							To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-l, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786, 51458.1				9,758	
14							To recover items that were deducted from the patients' share of cost and also included in the daily rate. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-l, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786, 51458.1 and 51511				<u>17</u> \$9,857	\$9,857