APPEAL RECOMPUTATION OF THE AUDIT REPORT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2011

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

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

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

December 13, 2013

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

In the Matter of:

LIGHTHOUSE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1144490053
FISCAL PERIOD ENDED: DECEMBER 31, 2011
CASE NUMBER NF14-1211-103K-AJ

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated October 30, 2013, the following revisions are made to the Medi-Cal audit report dated May 24, 2013.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 9,722,262	$ 184.30
Revision	10,179	0.20
Revised Cost and Cost Per Day	$ 9,732,441	$ 184.50

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

cc: Michael Lesnick
Axiom Healthcare Group
18627 Brookhurst Street #341
Fountain Valley, CA 92708-6748

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility No.:
206190301

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 4,508,489	$ 4,508,489	$ 85.47
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 1,099,476	$ 1,099,512	$ 20.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,459,662	$ 1,459,672	$ 27.67
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 832,424	$ 832,430	$ 15.78
5	Property Taxes (Sch. 5, Ln. 105)	$ 89,598	$ 99,285	$ 1.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 28,083	$ 28,090	$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 101,977	$ 102,003	$ 1.93
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 563,898	$ 564,041	$ 10.69
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,038,655	$ 1,038,919	$ 19.69
11	Cost of Routine Service/Revised Total Costs	$ 9,722,262	$ 9,732,441.04	$ 184.50
12	Total Patient Days (Rev)	52,751	52,751	
13	Cost Per Patient Day (Cost Divided by Days)	$ 184.30	$ 184.50	
14	Overpayments (Rev)	$ (155,681)	$ (155,681)	
15	Medi-Cal Days (Rev)	36,446	36,446	
16	Medi-Cal Managed Care Days (Rev)	1301	1,301	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility No.:
206190301

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility No.:
206190301

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 106,534	$ 106,534			
160	Activities	291,423		$ 291,423		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	660,186	0	0	660,186	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	598,696	0	0	598,696	
083	Speech Pathology	10,506	0	0	10,506	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,110,532	106,534	291,423	4,508,489	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 5,777,877	$ 106,534	$ 291,423	$ 5,777,877	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: LIGHTHOUSE HEALTHCARE CENTER
Provider NPI: 1144490053
OSHPD Facility Number: 206190301
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 284,280	$ 284,280											
010	Housekeeping	194,615	10,400	$ 205,015										
060	Laundry and Linen	95,611	3,836	2,871	$ 102,318									
065	Dietary	293,628	33,989	25,443	0	$ 353,060								
155	Social Services	N/A	1,045	782	0	0	$ 1,828							
160	Activities	N/A	10,389	7,777	0	0	0	$ 18,166						
165	Administration	N/A	10,326	7,730	0	0	0	0		$ 18,056	$ 18,056			
166	Medical Records	160,162	0	0	0	0	0	0		160,162		$ 160,162		
170	Inservice Education - Nursing	111,652	1,348	1,009	0	0	0	0	$ 114,010					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	210	1,867	$ 2,077	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	133	148	
080	Physical Therapy		1,265	947	0	0	0	0	0	2,211	1,247	11,060	14,518	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,089	9,664	10,753	
083	Speech Pathology		0	0	0	0	0	0	0	0	19	170	189	
085	Pharmacy		0	0	0	0	0	0	0	0	1,198	10,624	11,821	
090	Laboratory		0	0	0	0	0	0	0	0	29	259	288	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	56	498	554	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		211,681	158,455	102,318	353,060	1,828	18,166	114,010	959,518	14,184	125,810	1,099,512	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	9	78	87	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,139,948	$ 284,280	$ 205,015	$ 102,318	$ 353,060	$ 1,828	$ 18,166	$ 114,010	$ 961,730	$ 18,056	$ 160,162	$ 1,139,948	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: LIGHTHOUSE HEALTHCARE CENTER
Provider NPI: 1144490053
OSHPD Facility Number: 206190301
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 443,567	$ 443,567											
010	Housekeeping	44,922	16,227	$ 61,149										
060	Laundry and Linen	22,826	5,985	856	$ 29,668									
065	Dietary	378,539	53,034	7,589	0	$ 439,162								
155	Social Services	0	1,631	233	0	0	$ 1,864							
160	Activities	54,822	16,210	2,320	0	0	0	$ 73,352						
165	Administration	N/A	16,113	2,306	0	0	0	0		$ 18,418	$ 18,418			
166	Medical Records	28,955	0	0	0	0	0	0		28,955		$ 28,955		
170	Inservice Education - Nursing	0	2,104	301	0	0	0	0	$ 2,405					
	ANCILLARY SERVICES													
075	Patient Supplies	115,659	0	0	0	0	0	0	0	115,659	215	338	$ 116,211	
077	Specialized Support Surfaces	8,246	0	0	0	0	0	0	0	8,246	15	24	8,285	
080	Physical Therapy	16,174	1,973	282	0	0	0	0	0	18,430	1,272	1,999	21,701	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,111	1,747	2,858	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	20	31	50	
085	Pharmacy	658,158	0	0	0	0	0	0	0	658,158	1,222	1,921	661,300	
090	Laboratory	16,050	0	0	0	0	0	0	0	16,050	30	47	16,127	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	30,847	0	0	0	0	0	0	0	30,847	57	90	30,994	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	498,457	330,290	47,262	29,668	439,162	1,864	73,352	2,405	1,422,459	14,468	22,745	1,459,672	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	4,850	0	0	0	0	0	0	0	4,850	9	14	4,873	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,322,072	$ 443,567	$ 61,149	$ 29,668	$ 439,162	$ 1,864	$ 73,352	$ 2,405	$ 2,274,699	$ 18,418	$ 28,955	$ 2,322,072	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 843,142	89%							
	Property Tax (line 40)	100,563	11%	$ 943,705						
005	Plant Operations and Maintenance			45,129	$ 45,129					
010	Housekeeping			32,872	1,651	$ 34,523				
060	Laundry and Linen			12,125	609	484	$ 13,217			
065	Dietary			107,437	5,396	4,284	0	$ 117,117		
155	Social Services			3,304	166	132	0	0	$ 3,601	
160	Activities			32,839	1,649	1,310	0	0	0	$ 35,798
165	Administration			32,641	1,639	1,302	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			4,262	214	170	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,997	201	159	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			669,101	33,604	26,683	13,217	117,117	3,601	35,798
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 943,705	100%	$ 943,705	$ 45,129	$ 34,523	$ 13,217	$ 117,117	$ 3,601	$ 35,798

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 843,142	89%								
	Property Tax (line 40)	100,563	11%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 35,582	$ 35,582					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ 4,646							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	415	0	$ 415	$ 371	$ 44	
077	Specialized Support Surfaces			0	0	30	0	30	26	3	
080	Physical Therapy			0	4,358	2,457	0	6,815	6,089	726	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	2,147	0	2,147	1,918	229	
083	Speech Pathology			0	0	38	0	38	34	4	
085	Pharmacy			0	0	2,360	0	2,360	2,109	252	
090	Laboratory			0	0	58	0	58	51	6	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	111	0	111	99	12	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			4,646	903,766	27,950	0	931,716	832,430	99,285	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	17	0	17	16	2	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 943,705	100%	$ 4,646	$ 908,123	$ 35,582	$ -	$ 943,705	$ 843,142	$ 100,563	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: LIGHTHOUSE HEALTHCARE CENTER
Provider NPI: 1144490053
OSHPD Facility Number: 206190301
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 9,203												
055	Interest - Other	4,360												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,309,030												
	Total Costs Allocable as Administration	1,322,593	60%											
167	CDPH Licensing Fees	35,760	2%											
168	Professional Liability Insurance	129,855	6%											
169	Quality Assurance Fees	718,051	33%											
174	Caregiver Training	0	0%											
	Total	2,206,259	100%						$ 2,206,259					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ -	$ 115,659	$ -	$ 115,659	25,717	$ 15,417	$ 417	$ 1,514	$ 8,370	$ -
077	Specialized Support Surfaces			0	0	8,246	0	8,246	1,834	1,099	30	108	597	0
080	Physical Therapy			660,186	2,211	18,430	4,358	685,185	152,351	91,331	2,469	8,967	49,584	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			598,696	0	0	0	598,696	133,120	79,802	2,158	7,835	43,326	0
083	Speech Pathology			10,506	0	0	0	10,506	2,336	1,400	38	137	760	0
085	Pharmacy			0	0	658,158	0	658,158	146,342	87,728	2,372	8,613	47,629	0
090	Laboratory			0	0	16,050	0	16,050	3,569	2,139	58	210	1,161	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,847	0	30,847	6,859	4,112	111	404	2,232	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,508,489	959,518	1,422,459	903,766	7,794,232	1,733,053	1,038,919	28,090	102,003	564,041	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4,850	0	4,850	1,078	646	17	63	351	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,206,259		$ 5,777,877	$ 961,730	$ 2,274,699	$ 908,123	$ 9,922,429	$ 2,206,259					
	Total Administrative Costs							$ 2,206,259		$ 1,322,593	$ 35,760	$ 129,855	$ 718,051	$ -
	Unit Cost Multiplier							0.22235070						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 178,218	$ 47,373	$ 35,582	$ 261,173						
	TOTAL FACILITY COSTS							$ 12,389,861						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: LIGHTHOUSE HEALTHCARE CENTER
Provider NPI: 1144490053
OSHPD Facility Number: 206190301
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,366									
010	Housekeeping	995	995								
060	Laundry and Linen	367	367	367							
065	Dietary	3,252	3,252	3,252							
155	Social Services	100	100	100							
160	Activities	994	994	994							
165	Administration	988	988	988							
166	Medical Records										
170	Inservice Education - Nursing	129	129	129							
	ANCILLARY SERVICES										
075	Patient Supplies									115,659	115,659
077	Specialized Support Surfaces									8,246	8,246
080	Physical Therapy	121	121	121						685,185	685,185
081	Respiratory Therapy									0	0
082	Occupational Therapy									598,696	598,696
083	Speech Pathology									10,506	10,506
085	Pharmacy									658,158	658,158
090	Laboratory									16,050	16,050
095	Home Health Services									0	0
100	Other Ancillary Services									30,847	30,847
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	20,253	20,253	20,253	508,950	152,085	4,608,989	4,608,989	4,608,989	7,794,232	7,794,232
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									4,850	4,850
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,565	27,199	26,204	508,950	152,085	4,608,989	4,608,989	4,608,989	9,922,429	9,922,429
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 106,534	$ 291,423			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023114397	0.063229268			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 284,280	$ 205,015	$ 102,318	$ 353,060	$ 1,828	$ 18,166	$ 114,010	$ 18,056	$ 160,162
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.45185485	7.82379009	0.20103775	2.32146758	0.00039652	0.00394143	0.02473635	0.00181975	0.01614141
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 443,567	$ 61,149	$ 29,668	$ 439,162	$ 1,864	$ 73,352	$ 2,405	$ 18,418	$ 28,955
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.30820986	2.33356239	0.05829164	2.88760919	0.00040447	0.01591497	0.00052176	0.00185621	0.00291814
	TOTAL CAPITAL COSTS - SCH. 5	$ 943,705	$ 45,129	$ 34,523	$ 13,217	$ 117,117	$ 3,601	$ 35,798	$ 4,646	$ 35,582	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	33.03710835	1.65920402	1.31746416	0.02596926	0.77007464	0.00078138	0.00776693	0.00100798	0.00358598	0.00000000

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 221,913	$ 0	$ 221,913	(Sch 3)
005	.20-.39	Fringe Benefits	6200	62,367	0	62,367	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	443,567	0	443,567	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 727,847	$ 0	$ 727,847	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 141,945	$ 0	$ 141,945	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,475	0	35,475	(Sch 3)
010	.79	Agency Staff	6300	17,195	0	17,195	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,922	0	44,922	(Sch 4)
010		Housekeeping - Total	6300	$ 239,537	$ 0	$ 239,537	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,143	0	2,143	(Sch 5)
025		Depreciation: Equipment	7140	10,609	0	10,609	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	7,604	0	7,604	(Sch 5)
035		Leases and Rentals	7200	822,786	0	822,786	(Sch 5)
040		Property Taxes	7300	90,752	9,811	100,563	(Sch 5)
045		Property Insurance	7400	9,203	0	9,203	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 4,360	$ 0	$ 4,360	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,914,841	$ 9,811	$ 1,924,652	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 67,124	$ 0	$ 67,124	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,809	0	16,809	(Sch 3)
060	.79	Agency Staff	6400	11,678	0	11,678	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,826	0	22,826	(Sch 4)
060		Laundry and Linen - Total	6400	$ 118,437	$ 0	$ 118,437	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 229,023	$ 0	$ 229,023	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,605	0	64,605	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	378,539	0	378,539	(Sch 4)
065		Dietary - Total	6500	$ 672,167	$ 0	$ 672,167	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	115,659	0	115,659	(Sch 4)
075		Patient Supplies - Total	8100	$ 115,659	$ 0	$ 115,659	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	8,246	0	8,246	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 8,246	$ 0	$ 8,246	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	660,186	0	660,186	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	16,174	0	16,174	(Sch 4)
080		Physical Therapy - Total	8200	$ 676,360	$ 0	$ 676,360	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	598,696	0	598,696	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 598,696	$ 0	$ 598,696	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	10,506	0	10,506	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 10,506	$ 0	$ 10,506	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	658,158	0	658,158	(Sch 4)
085		Pharmacy - Total	8300	$ 658,158	$ 0	$ 658,158	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	16,050	0	16,050	(Sch 4)
090		Laboratory - Total	8400	$ 16,050	$ 0	$ 16,050	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,847	0	30,847	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 30,847	$ 0	$ 30,847	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
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OSHPD Facility Number:
206190301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 2,114,522	$ 0	$ 2,114,522	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,318,054	$ 0	$ 3,318,054	(Sch 2)
105	.20-.39	Fringe Benefits	6110	792,478	0	792,478	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	498,457	0	498,457	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,608,989	$ 0	$ 4,608,989	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

Fiscal Period:
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Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,850	0	4,850	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,850	$ 0	$ 4,850	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 4,613,839	$ 0	$ 4,613,839	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 81,638	$ 0	$ 81,638	(Sch 2)
155	.20-.39	Fringe Benefits	6600	24,896	0	24,896	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	$ 106,534	$ 0	$ 106,534	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
LIGHTHOUSE HEALTHCARE CENTER

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

Provider NPI:
1144490053

OSHPD Facility Number:
206190301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 227,284	$ 0	$ 227,284	(Sch 2)
160	.20-.39	Fringe Benefits	6700	64,139	0	64,139	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	54,822	0	54,822	(Sch 4)
160		Activities - Total	6700	$ 346,245	$ 0	$ 346,245	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 374,040	$ 0	$ 374,040	(Sch 6)
165	.20-.39	Fringe Benefits	6900	119,758	0	119,758	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	815,232	0	815,232	(Sch 6)
165		Administration - Total	6900	$ 1,309,030	$ 0	$ 1,309,030	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 132,418	$ 0	$ 132,418	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,744	0	27,744	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	28,955	0	28,955	(Sch 4)
166		Medical Records - Total	6900	$ 189,117	$ 0	$ 189,117	
167		CDPH Licensing Fees	6900	$ 35,760	$ 0	$ 35,760	(Sch 6)
168		Professional Liability Insurance	6900	$ 129,855	$ 0	$ 129,855	(Sch 6)
169		Quality Assurance Fees	6900	$ 718,051	$ 0	$ 718,051	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 89,479	$ 0	$ 89,479	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,173	0	22,173	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 111,652	$ 0	$ 111,652	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,946,244	$ 0	$ 2,946,244	
200		**Total**		**$ 12,380,050**	**$ 9,811**	**$ 12,389,861**	

210	0.24	Total Facility Group Health Insurance * (Rev)	6900			$ 258,492	

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

Provider Name: LIGHTHOUSE HEALTHCARE CENTER

Provider NPI: 1144490053

OSHPD Facility Number: 206190301

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Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISED ADJ 1	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	9,811	9,811							
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	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								

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

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

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Line No.	Sub No.		TOTAL ADJ (Page 1)	REVISED ADJ 1	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$9,811 (To Sch 8)	9,811	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revision
LIGHTHOUSE HEALTHCARE CENTER	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1144490053	1

Report References										
	Cost Report			Recomputation Repor						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Lin e	Sub No	Explanation of Revised Adjustment	As Adjusted	Increase (Decrease)	As Revised
							REVISION TO ADJUSTED COSTS			
1	10.5	040	4	8A-1	040	4	Property Taxes	$90,752	$9,811	$100,563

Appeal Findings - Issue 1, Adjustment 3 on the audit report
Case Number NF14-1211-103K-A: