

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**US SKILLED SERVE  
LONG BEACH, CALIFORNIA**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Diem Mi Ly**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 12, 2013

Merle Sin, Controller  
US SkilledServe  
4115 East Broadway  
Long Beach, CA 90803

US SKILLED SERVE  
FISCAL PERIOD ENDED: DECEMBER 31, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2012. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Merle Sin  
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If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	Buena Park Nursing Home	1497742167	01/01/12	12/31/12	\$2,064	\$73,687	\$75,751
2.	Chapman Care Center	1437146032	01/01/12	12/31/12	1,574	56,194	57,768
3.	Community Extended Care of Montclair	1851388458	01/01/12	12/31/12	2,146	76,638	78,784
4.	Garden Grove Convalescent Hospital	1295722809	01/01/12	12/31/12	1,129	40,307	41,436
5.	Guardian Rehabilitation Hospital	1639166242	01/01/12	12/31/12	1,087	38,808	39,895
6.	La Palma Nursing Center	1881681559	01/01/12	12/31/12	930	33,191	34,121
7.	Leisure Court Nursing Center	1033106703	01/01/12	12/31/12	1,345	48,039	49,385
8.	Pacific Care Center	1518954122	01/01/12	12/31/12	1,406	50,218	51,625
9.	Santa Fe Convalescent Hospital	1225025836	01/01/12	12/31/12	897	32,023	32,920
10.	Sun Air Convalescent Hospital	1588651194	01/01/12	12/31/12	964	34,414	35,378
11.	Coastal View Healthcare Center	1497011282	01/01/12	12/31/12	399	14,263	14,663
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0

**SUBTOTAL (LINES 1 THROUGH 20)**

**\$13,940      \$497,783      \$511,723**

**OTHER COMPONENTS**

21.		0			\$0	\$0	\$0
22.		0			0	0	0
23.		0			0	0	0
24.		0			0	0	0
25.		0			0	0	0
26.		0			0	0	0
27.		0			0	0	0
28.		0			0	0	0
29.		0			0	0	0
30.		0			0	0	0
31.		0			0	0	0
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0

**SUBTOTAL (LINES 21 THROUGH 35)**

**\$0      \$0      \$0**

**GRAND TOTAL**

**\$13,940      \$497,783      \$511,723**

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	Buena Park Nursing Home	1497742167	01/01/12	12/31/12	\$124,589	\$75,751	(\$48,839)
2.	Chapman Care Center	1437146032	01/01/12	12/31/12	93,431	57,768	(35,663)
3.	Community Extended Care of Montclair	1851388458	01/01/12	12/31/12	129,163	78,784	(50,379)
4.	Garden Grove Convalescent Hospital	1295722809	01/01/12	12/31/12	67,803	41,436	(26,367)
5.	Guardian Rehabilitation Hospital	1639166242	01/01/12	12/31/12	65,410	39,894	(25,516)
6.	La Palma Nursing Center	1881681559	01/01/12	12/31/12	56,234	34,121	(22,114)
7.	Leisure Court Nursing Center	1033106703	01/01/12	12/31/12	81,169	49,385	(31,784)
8.	Pacific Care Center	1518954122	01/01/12	12/31/12	110,103	51,625	(58,478)
9.	Santa Fe Convalescent Hospital	1225025836	01/01/12	12/31/12	64,283	32,920	(31,363)
10.	Sun Air Convalescent Hospital	1588651194	01/01/12	12/31/12	58,775	35,378	(23,397)
11.	Coastal View Healthcare Center	1497011282	01/01/12	12/31/12	48,592	14,662	(33,930)
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0

**SUBTOTAL (LINES 1 THROUGH 20)**

**\$899,552      \$511,723      (\$387,829)**

**OTHER COMPONENTS**

21.		0			\$0	\$0	\$0
22.		0			0	0	0
23.		0			0	0	0
24.		0			0	0	0
25.		0			0	0	0
26.		0			0	0	0
27.		0			0	0	0
28.		0			0	0	0
29.		0			0	0	0
30.		0			0	0	0
31.		0			0	0	0
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0

**SUBTOTAL (LINES 21 THROUGH 35)**

**\$0      \$0      \$0**

**GRAND TOTAL**

**\$899,552      \$511,723      (\$387,829)**

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	Buena Park Nursing Home	1497742167	01/01/12	12/31/12	\$0	\$0	\$2,064	\$2,064
2.	Chapman Care Center	1437146032	01/01/12	12/31/12	0	0	1,574	1,574
3.	Community Extended Care of Montclair	1851388458	01/01/12	12/31/12	0	0	2,146	2,146
4.	Garden Grove Convalescent Hospital	1295722809	01/01/12	12/31/12	0	0	1,129	1,129
5.	Guardian Rehabilitation Hospital	1639166242	01/01/12	12/31/12	0	0	1,087	1,087
6.	La Palma Nursing Center	1881681559	01/01/12	12/31/12	0	0	929	930
7.	Leisure Court Nursing Center	1033106703	01/01/12	12/31/12	0	0	1,345	1,345
8.	Pacific Care Center	1518954122	01/01/12	12/31/12	0	0	1,406	1,406
9.	Santa Fe Convalescent Hospital	1225025836	01/01/12	12/31/12	0	0	897	897
10.	Sun Air Convalescent Hospital	1588651194	01/01/12	12/31/12	0	0	964	964
11.	Coastal View Healthcare Center	1497011282	01/01/12	12/31/12	0	0	399	399
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$13,940</b>	<b>\$13,940</b>
<b><u>OTHER COMPONENTS</u></b>								
21.		0			\$0	\$0	\$0	\$0
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			0	0	0	0
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>					<b>\$0</b>	<b>\$0</b>	<b>\$13,940</b>	<b>\$13,940</b>

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	Buena Park Nursing Home	1497742167	01/01/12	12/31/12	\$0	\$0	\$73,687	\$73,687
2.	Chapman Care Center	1437146032	01/01/12	12/31/12	0	0	56,194	56,194
3.	Community Extended Care of Montclair	1851388458	01/01/12	12/31/12	0	0	76,638	76,638
4.	Garden Grove Convalescent Hospital	1295722809	01/01/12	12/31/12	0	0	40,307	40,307
5.	Guardian Rehabilitation Hospital	1639166242	01/01/12	12/31/12	0	0	38,808	38,808
6.	La Palma Nursing Center	1881681559	01/01/12	12/31/12	0	0	33,191	33,191
7.	Leisure Court Nursing Center	1033106703	01/01/12	12/31/12	0	0	48,039	48,039
8.	Pacific Care Center	1518954122	01/01/12	12/31/12	0	0	50,218	50,218
9.	Santa Fe Convalescent Hospital	1225025836	01/01/12	12/31/12	0	0	32,023	32,023
10.	Sun Air Convalescent Hospital	1588651194	01/01/12	12/31/12	0	0	34,414	34,414
11.	Coastal View Healthcare Center	1497011282	01/01/12	12/31/12	0	0	14,263	14,263
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$497,783</b>	<b>\$497,783</b>
<b><u>OTHER COMPONENTS</u></b>								
21.		0			\$0	\$0	\$0	\$0
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			0	0	0	0
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>					<b>\$0</b>	<b>\$0</b>	<b>\$497,783</b>	<b>\$497,783</b>

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
US SKILLEDSERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4	
<b>HEALTH CARE FACILITIES</b>						
		Adj. 13				
1.	Buena Park Nursing Home	1497742167	\$13,207,217	\$2,064	\$73,687	\$75,750
2.	Chapman Care Center	1437146032	10,071,967	1,574	56,194	57,768
3.	Community Extended Care of Montclair	1851388458	13,736,227	2,146	76,638	78,784
4.	Garden Grove Convalescent Hospital	1295722809	7,224,405	1,129	40,307	41,436
5.	Guardian Rehabilitation Hospital	1639166242	6,955,675	1,087	38,808	39,894
6.	La Palma Nursing Center	1881681559	5,948,982	929	33,191	34,121
7.	Leisure Court Nursing Center	1033106703	8,610,312	1,345	48,039	49,385
8.	Pacific Care Center	1518954122	9,000,867	1,406	50,218	51,625
9.	Santa Fe Convalescent Hospital	1225025836	5,739,676	897	32,023	32,920
10.	Sun Air Convalescent Hospital	1588651194	6,168,187	964	34,414	35,378
11.	Coastal View Healthcare Center	1497011282	2,556,441	399	14,263	14,663
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>\$89,219,956</b>	<b>\$13,940</b>	<b>\$497,783</b>	<b>\$511,723</b>

<b>OTHER COMPONENTS</b>						
21.		0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0
23.		0	0	0	0	0
24.		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**GRAND TOTAL**

<b>\$89,219,956</b>	<b>\$13,940</b>	<b>\$497,783</b>	<b>\$511,723</b>
(To Schedule 3) (To Schedule 3-1)			

MULTIPLIER

0.000156      0.005579

FUNCTIONAL ALLOCATION OF EXPENSES TO  
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.		0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO  
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
<b>HEALTH CARE FACILITIES</b>							
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
21.		0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
D

HOME OFFICE NAME:  
US SKILLED SERVE

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Salaries of Officers 11	Salaries & Wages of Others 12	Payroll Taxes 13	Employee Benefits-Payroll Related 14	Employee Benefits- Nonpayroll 15	Profit Sharing/Pensio n Plans 16	Legal Fees 17
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.		0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL<sup>L</sup></b>			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
D

HOME OFFICE NAME:  
US SKILLED SERVE

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Auditing & Accounting Fees 18	Utilities 19	Communication s 20	Travel & Entertainment 21	Transportation 22	Cleaning Office & Admin Supplies 23	Minor Equipment Expensed 24
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.		0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
D

HOME OFFICE NAME:  
US SKILLED SERVE

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER NPI	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Premium-Non Capital Related 28	Taxes & Licenses - Non Capital Related 29	Interest Expense 30	Temporary Labor 31
1. Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2. Chapman Care Center	1437146032	0	0	0	0	0	0
3. Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4. Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5. Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6. La Palma Nursing Center	1881681559	0	0	0	0	0	0
7. Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8. Pacific Care Center	1518954122	0	0	0	0	0	0
9. Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10. Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11. Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.	0	\$0	\$0	\$0	\$0	\$0	\$0
22.	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
D

HOME OFFICE NAME:  
US SKILLED SERVE

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER NPI	Education 32	Outside Services 33	Training/Employee Programs 34	Contracted Labor 35	35.01	35.02	35.03
1. Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2. Chapman Care Center	1437146032	0	0	0	0	0	0
3. Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4. Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5. Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6. La Palma Nursing Center	1881681559	0	0	0	0	0	0
7. Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8. Pacific Care Center	1518954122	0	0	0	0	0	0
9. Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10. Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11. Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.	0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0



FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - CAPITAL RELATE <sup>D</sup>

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Old Cap. Related- (Statistics) 1.00 (Adj. )	(Statistics) 1.01 (Adj. )	Old Cap. Related- (Statistics) 2.00 (Adj. )	(Statistics) 2.01 (Adj. )	New Cap. Related- (Statistics) 4.00 (Adj. )	(Statistics) 4.01 (Adj. )
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0

OTHER COMPONENTS

21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL <sup>L</sup></b>			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - CAPITAL RELATE <sup>D</sup>

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

<u>HEALTH CARE FACILITIES</u>		PROVIDER NPI	New Cap. Related- (Statistics) 5.00 (Adj. )	(Statistics) 5.01 (Adj. )	Insurance Premiums (Statistics) 7.00 (Adj. )	Taxes and Licenses - Not (Statistics) 8.00 (Adj. )	Other (Statistics) 9.00 (Adj. )
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>OTHER COMPONENTS</u>							
21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL <sup>L</sup></b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	Salaries of Officers (Statistics) 11.00 (Adj. )	Salaries & Wages of (Statistics) 12.00 (Adj. )	Payroll Taxes (Statistics) 13.00 (Adj. )	Employee Benefits-Payroll (Statistics) 14.00 (Adj. )	Employee Benefits- (Statistics) 15.00 (Adj. )	Profit Sharing/Pensio (Statistics) 16.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>							
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0
<b>OTHER COMPONENTS</b>							
21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	Legal Fees (Statistics) 17.00 (Adj. )	Auditing & Accounting (Statistics) 18.00 (Adj. )	Utilities (Statistics) 19.00 (Adj. )	Communication s (Statistics) 20.00 (Adj. )	Travel & Entertainment (Statistics) 21.00 (Adj. )	Transportation (Statistics) 22.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>							
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0
<b>OTHER COMPONENTS</b>							
21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	Cleaning Office & Admin (Statistics) 23.00 (Adj. )	Minor Equipment (Statistics) 24.00 (Adj. )	Repairs & Maintenance (Statistics) 25.00 (Adj. )	Dues & Subscriptions (Statistics) 26.00 (Adj. )	Contributions (Statistics) 27.00 (Adj. )	Insurance Premium-Non (Statistics) 28.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>							
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0
<b>OTHER COMPONENTS</b>							
21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	Taxes & Licenses - Non (Statistics) 29.00 (Adj. )	Interest Expense (Statistics) 30.00 (Adj. )	Temporary Labor (Statistics) 31.00 (Adj. )	Education (Statistics) 32.00 (Adj. )	Outside Services (Statistics) 33.00 (Adj. )	Training/Emplo yee Programs (Statistics) 34.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>							
1.	Buena Park Nursing Home	1497742167	0	0	0	0	0
2.	Chapman Care Center	1437146032	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0
<b>OTHER COMPONENTS</b>							
21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000



FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES

PROVIDER NPI	(Statistics) 35.06 (Adj. )	(Statistics) 35.07 (Adj. )	(Statistics) 35.08 (Adj. )
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1. Buena Park Nursing Home	1497742167	0	0	0
2. Chapman Care Center	1437146032	0	0	0
3. Community Extended Care of Montclair	1851388458	0	0	0
4. Garden Grove Convalescent Hospital	1295722809	0	0	0
5. Guardian Rehabilitation Hospital	1639166242	0	0	0
6. La Palma Nursing Center	1881681559	0	0	0
7. Leisure Court Nursing Center	1033106703	0	0	0
8. Pacific Care Center	1518954122	0	0	0
9. Santa Fe Convalescent Hospital	1225025836	0	0	0
10. Sun Air Convalescent Hospital	1588651194	0	0	0
11. Coastal View Healthcare Center	1497011282	0	0	0
12.	0	0	0	0
13.	0	0	0	0
14.	0	0	0	0
15.	0	0	0	0
16.	0	0	0	0
17.	0	0	0	0
18.	0	0	0	0
19.	0	0	0	0
20.	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0
---	---	---

OTHER COMPONENTS

21.	0	0	0	0
22.	0	0	0	0
23.	0	0	0	0
24.	0	0	0	0
25.	0	0	0	0
26.	0	0	0	0
27.	0	0	0	0
28.	0	0	0	0
29.	0	0	0	0
30.	0	0	0	0
31.	0	0	0	0
32.	0	0	0	0
33.	0	0	0	0
34.	0	0	0	0
35.	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0
---	---	---

GRAND TOTAL

0	0	0
---	---	---

TOTAL STATISTICS  
COST TO BE ALLOCATED (FROM SCHEDULE 8)  
UNIT COST MULTIPLIER

0	0	0
\$0	\$0	\$0
0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj. )					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0	0
8.	Pacific Care Center	1518954122	0	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER COMPONENTS</u></b>								
21.			\$0	\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0	0
23.			0	0	0	0	0	0
24.			0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.	0		0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.	0		0	0	0	0	0	0
34.	0		0	0	0	0	0	0
35.	0		0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	REPORTED TOTAL (SCH. E-1)	CONTRACTED LABOR 35							
				(Adjs. 7, 12)	(Adj. )					
<b>HEALTH CARE FACILITIES</b>										
1.	Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Chapman Care Center	1437146032	0	0	0	0	0	0	0	0
3.	Community Extended Care of Montclair	1851388458	0	0	0	0	0	0	0	0
4.	Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0	0	0
5.	Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0	0	0
6.	La Palma Nursing Center	1881681559	0	0	0	0	0	0	0	0
7.	Leisure Court Nursing Center	1033106703	0	0	0	0	0	0	0	0
8.	Pacific Care Center	1518954122	25,970	(25,970)	0	0	0	0	0	0
9.	Santa Fe Convalescent Hospital	1225025836	10,315	(10,315)	0	0	0	0	0	0
10.	Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0	0	0
11.	Coastal View Healthcare Center	1497011282	0	0	0	0	0	0	0	0
12.			0	0	0	0	0	0	0	0
13.			0	0	0	0	0	0	0	0
14.			0	0	0	0	0	0	0	0
15.			0	0	0	0	0	0	0	0
16.			0	0	0	0	0	0	0	0
17.			0	0	0	0	0	0	0	0
18.			0	0	0	0	0	0	0	0
19.			0	0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$36,285	(\$36,285)	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>										
21.	0		0	0	0	0	0	0	0	0
22.			0	0	0	0	0	0	0	0
23.			0	0	0	0	0	0	0	0
24.			0	0	0	0	0	0	0	0
25.			0	0	0	0	0	0	0	0
26.			0	0	0	0	0	0	0	0
27.			0	0	0	0	0	0	0	0
28.	0		0	0	0	0	0	0	0	0
29.	0		0	0	0	0	0	0	0	0
30.	0		0	0	0	0	0	0	0	0
31.	0		0	0	0	0	0	0	0	0
32.	0		0	0	0	0	0	0	0	0
33.	0		0	0	0	0	0	0	0	0
34.	0		0	0	0	0	0	0	0	0
35.	0		0	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$36,285	(\$36,285)	\$0	\$0	\$0	\$0	\$0	\$0

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI							AUDITED TOTAL
		(Adj. )						
1. Buena Park Nursing Home	1497742167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Chapman Care Center	1437146032	0	0	0	0	0	0	0
3. Community Extended Care of Montclair	1851388458	0	0	0	0	0	0	0
4. Garden Grove Convalescent Hospital	1295722809	0	0	0	0	0	0	0
5. Guardian Rehabilitation Hospital	1639166242	0	0	0	0	0	0	0
6. La Palma Nursing Center	1881681559	0	0	0	0	0	0	0
7. Leisure Court Nursing Center	1033106703	0	0	0	0	0	0	0
8. Pacific Care Center	1518954122	0	0	0	0	0	0	0
9. Santa Fe Convalescent Hospital	1225025836	0	0	0	0	0	0	0
10. Sun Air Convalescent Hospital	1588651194	0	0	0	0	0	0	0
11. Coastal View Healthcare Center	1497011282	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		<b>\$0</b>						
<b>OTHER COMPONENTS</b>								
21.	0	0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28. 0		0	0	0	0	0	0	0
29. 0		0	0	0	0	0	0	0
30. 0		0	0	0	0	0	0	0
31. 0		0	0	0	0	0	0	0
32. 0		0	0	0	0	0	0	0
33. 0		0	0	0	0	0	0	0
34. 0		0	0	0	0	0	0	0
35. 0		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		<b>\$0</b>						
<b>GRAND TOTAL</b>		<b>\$0</b>						

(To Schedule 3-1)

0  
0  
0  
0

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
US SKILLEDSERVEFISCAL PERIOD ENDED:  
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$2,538		\$0	\$2,538
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	11,402		0	11,402
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$13,940</u>		<u>\$0</u>	<u>\$13,940</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	24,005		0	24,005
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	48,494	4,5,8,9,10,11	(46,099)	2,395
18.00	Auditing & Accounting Fees	134,439	3	(2,793)	131,646
19.00	Utilities	9,737		0	9,737
20.00	Communications	32,724	2	(4,494)	28,230
21.00	Travel & Entertainment	67,015		0	67,015
22.00	Transportation	4,636		0	4,636
23.00	Cleaning Office & Admin Supplies	368,641	1	(280,158)	88,483
24.00	Minor Equipment Expensed	4,586		0	4,586
25.00	Repairs & Maintenance	12,268		0	12,268
26.00	Dues & Subscriptions	1,269		0	1,269
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	5,610		0	5,610
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Education	4,774		0	4,774
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Contracted Labor	131,129	6	(18,000)	113,129
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$849,327</u>		<u>(\$351,544)</u>	<u>\$497,783</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$863,267</u>		<u>(\$351,544)</u>	<u>\$511,723</u> (To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	<b>TOTAL EXPENSES</b>	<u>\$863,267</u>		<u>(\$351,544)</u>	<u>\$511,723</u>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
US SKILLED SERVEFISCAL PERIOD ENDED:  
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Education	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Contracted Labor	36,285	7,12	(36,285)	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$36,285</u>		<u>(\$36,285)</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$36,285</u>		<u>(\$36,285)</u>	<u>\$0</u>
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u>\$36,285</u>		<u>(\$36,285)</u>	<u>\$0</u>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
US SKILLEDSERVEFISCAL PERIOD ENDED:  
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Education	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Contracted Labor	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:  
US SKILLED SERVE

FISCAL PERIOD ENDED:  
DECEMBER 31, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS				
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)					
<b>HEALTH CARE FACILITIES</b>														
1.	Buena Park Nursing Home	1497742167	01/01/12	12/31/12				\$2,012	\$122,577	\$124,589				
2.	Chapman Care Center	1437146032	01/01/12	12/31/12				1,509	91,922	93,431				
3.	Community Extended Care of Montclair	1851388458	01/01/12	12/31/12				2,085	127,078	129,163				
4.	Garden Grove Convalescent Hospital	1295722809	01/01/12	12/31/12				1,095	66,708	67,803				
5.	Guardian Rehabilitation Hospital	1639166242	01/01/12	12/31/12				1,056	64,354	65,410				
6.	La Palma Nursing Center	1881681559	01/01/12	12/31/12				908	55,326	56,234				
7.	Leisure Court Nursing Center	1033106703	01/01/12	12/31/12				1,311	79,858	81,169				
8.	Pacific Care Center	1518954122	01/01/12	12/31/12		25,970		1,358	82,775	110,103				
9.	Santa Fe Convalescent Hospital	1225025836	01/01/12	12/31/12		10,315		872	53,096	64,283				
10.	Sun Air Convalescent Hospital	1588651194	01/01/12	12/31/12				949	57,826	58,775				
11.	Coastal View Healthcare Center	1497011282	01/01/12	12/31/12				785	47,807	48,592				
12.										0				
13.										0				
14.										0				
15.										0				
16.										0				
17.										0				
18.										0				
19.										0				
20.										0				
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>								\$0	\$36,285	\$0	\$0	\$13,940	\$849,327	\$899,552
<b>OTHER COMPONENTS</b>														
21.											\$0			
22.											0			
23.											0			
24.											0			
25.											0			
26.											0			
27.											0			
28.											0			
29.											0			
30.											0			
31.											0			
32.											0			
33.											0			
34.											0			
35.											0			
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>								\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>								\$0	\$36,285	\$0	\$0	\$13,940	\$849,327	\$899,552

Provider Name							Fiscal Period	NPI	Adjustments		
US SKILLED SERVE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	N/A	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
1	B	23	8	8	23	3	Cleaning Office And Administrative Supplies To eliminate ADM services expenses due to duplicate booking on both home office's and Coastal View Healthcare Center's cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$368,641	(\$280,158)	\$88,483	
2	B	20	8	8	20	3	Communications To eliminate telephone expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$32,724	(\$4,494)	\$28,230	
3	B	18	8	8	18	3	Auditing and Accounting Fees To eliminate individual income tax expense for nonpatient care related items. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2104.3	\$134,439	(\$2,793)	\$131,646	
4	B	17	8	8	17	3	Legal Fees To eliminate Benjamin Nava v.s Chapman Care legal fees that was not a home office's expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$48,494	(\$9,048)	\$39,446 *	
5	B	17	8	8	17	3	Legal Fees To eliminate legal fees that were not a home office's expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$39,446	(\$3,629)	\$35,817 *	
6	B	35	8	8	35	3	Contracted Labor To eliminate the medical director fees that is not the home office's expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$131,129	(\$18,000)	\$113,129	
*Balance carried forward from prior/to subsequent adjustments										Page 1	

Provider Name							Fiscal Period	NPI	Adjustments	
US SKILLED SERVE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	N/A	13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
7	B	35	6	8,7-1	35,9	3,3	Contracted Labor To eliminate speech therapy expenses due to duplicate booking on both home office's and Santa Fe Convalescent's books. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$36,285	(\$10,315)	\$25,970 *
8	B	17	8	8	17	3	Legal Fees  To eliminate legal fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$35,817	(\$10,000)	
9							To eliminate legal expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(2,765)	
10							To eliminate legal fees for preparation of personal estate planning that is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(14,463)	
11							To eliminate legal fees not applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(6,194) (\$33,422)	\$2,395
12	B	35	6	8,7-1	35,8	3,3	Contracted Labor To eliminate speech therapy expenses due to duplicate booking on both home office's and Pacific Care Center's books. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$25,970	(\$25,970)	\$0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
US SKILLED SERVE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	N/A	13		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
13	G	1	1	4	1	1	Buena Park Nursing Home (Total Costs)	13,231,519	(24,302)	13,207,217	
	G	1.01	1	4	2	1	Chapman Care Center	9,922,451	149,516	10,071,967	
	G	1.02	1	4	3	1	Community Extended Care of Montclair	13,717,260	18,967	13,736,227	
	G	1.03	1	4	4	1	Garden Grove Convalescent Hospital	7,200,704	23,701	7,224,405	
	G	1.04	1	4	5	1	Guardian Rehabilitation Hospital	6,946,618	9,057	6,955,675	
	G	1.05	1	4	6	1	La Palma Nursing Center	5,972,152	(23,170)	5,948,982	
	G	1.06	1	4	7	1	Leisure Court Nursing Center	8,620,221	(9,909)	8,610,312	
	G	1.07	1	4	8	1	Pacific Care Center	8,935,107	65,760	9,000,867	
	G	1.08	1	4	9	1	Santa Fe Convalescent Hospital	5,731,351	8,325	5,739,676	
	G	1.09	1	4	10	1	Sun Air Convalescent Hospital	6,241,989	(73,802)	6,168,187	
	G	1.1	1	4	11	1	Coastal View Healthcare Center	5,160,447	(2,604,006)	2,556,441	
	G	18	1	4	N/A	1	Total Cost	91,679,819	(2,459,863)	89,219,956	
							To adjust cost allocation statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				