REPORT
ON THE
RATE SETTING AUDIT

KINGSLEY MANOR CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396821971

FISCAL PERIOD ENDED
MARCH 31, 2011

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

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Tatevik Parsamyan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 18, 2013

Administrator
Kingsley Manor Care Center
1055 North Kingsley Drive
Los Angeles, California 90029

KINGSLEY MANOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396821971
FISCAL PERIOD ENDED MARCH 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $16,363, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

Financial Audits/Burbank/A & I, MS 2101, 1405 North San Fernando Boulevard, Room 203, Burbank, CA 91504
Telephone (818) 295-2620 FAX: (818) 563-3324
Internet Address: www.dhcs.ca.gov

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility No.:
206190444

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,628,925	$ 103.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 399,611	$ 25.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 302,616	$ 19.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 68,392	$ 4.33
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 4,119	$ 0.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 12,317	$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 115,637	$ 7.32
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 508,897	$ 32.19
11	Cost of Routine Service/Audited Total Costs	$ 3,066,187	$ 3,040,515	$ 192
12	Total Patient Days (Adj 8)	15,814	15,807	
13	Cost Per Patient Day (Cost Divided by Days)	$ 193.89	$ 192.35	
14	Overpayments (Adj 10)	$ 0	$ 16,363	
15	Medi-Cal Days (Adj 9)	9,973	10,165	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$ 0	$ 0	
	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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility No.:
206190444

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED 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	$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$ 0	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility No.:
206190444

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	$ 48,236	$ 48,236			
160	Activities	46,059		$ 46,059		
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	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,534,630	48,236	46,059	1,628,925	*
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	$ 1,628,925	$ 48,236	$ 46,059	$ 1,628,925	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: KINGSLEY MANOR CARE CENTER
Provider NPI: 1396821971
OSHPD Facility Number: 206190444
Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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	$ 12,795	$ 12,795											
010	Housekeeping	91,917	-	$ 91,917										
060	Laundry and Linen	53,684	255	1,829	$ 55,767									
065	Dietary	128,395	0	0	0	$ 128,395								
155	Social Services	N/A	1,450	10,415	0	0	$ 11,865							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	514	3,693	0	0	0	0		$ 4,207	$ 4,207			
166	Medical Records	50,099	0	0	0	0	0	0		50,099		$ 50,099		
170	Inservice Education - Nursing	75,550	0	0	0	0	0	0	$ 75,550					
	ANCILLARY SERVICES													
075	Patient Supplies		58	416	0	0	0	0	0	474	60	709	$ 1,242	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		185	1,330	0	0	0	0	0	1,515	243	2,898	4,656	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	28	30	
082	Occupational Therapy		185	1,330	0	0	0	0	0	1,515	88	1,053	2,657	
083	Speech Pathology		0	0	0	0	0	0	0	0	62	736	798	
085	Pharmacy		88	629	0	0	0	0	0	717	180	2,141	3,038	
090	Laboratory		0	0	0	0	0	0	0	0	19	221	239	
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	13	154	167	
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		10,061	72,275	55,767	128,395	11,865	0	75,550	353,913	3,541	42,158	399,611	*
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	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 412,440	$ 12,795	$ 91,917	$ 55,767	$ 128,395	$ 11,865	$ -	$ 75,550	$ 358,134	$ 4,207	$ 50,099	$ 412,440	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: KINGSLEY MANOR CARE CENTER
Provider NPI: 1396821971
OSHPD Facility Number: 206190444
Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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	$ 68,449	$ 68,449											
010	Housekeeping	14,522	0	$ 14,522										
060	Laundry and Linen	19,673	1,362	289	$ 21,324									
065	Dietary	160,555	0	0	0	$ 160,555								
155	Social Services	339	7,756	1,645	0	0	$ 9,740							
160	Activities	4,065	0	0	0	0	0	$ 4,065						
165	Administration	N/A	2,750	584	0	0	0	0		$ 3,334	$ 3,334			
166	Medical Records	8,061	0	0	0	0	0	0		8,061		$ 8,061		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	38,266	310	66	0	0	0	0	0	38,641	47	114	$ 38,802	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	157,427	990	210	0	0	0	0	0	158,628	193	466	159,287	
081	Respiratory Therapy	1,540	0	0	0	0	0	0	0	1,540	2	4	1,546	
082	Occupational Therapy	54,777	990	210	0	0	0	0	0	55,978	70	169	56,217	
083	Speech Pathology	40,975	0	0	0	0	0	0	0	40,975	49	118	41,142	
085	Pharmacy	117,333	469	99	0	0	0	0	0	117,901	142	345	118,388	
090	Laboratory	12,294	0	0	0	0	0	0	0	12,294	15	36	12,344	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	8,594	0	0	0	0	0	0	0	8,594	10	25	8,629	
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	32,103	53,822	11,419	21,324	160,555	9,740	4,065	0	293,028	2,805	6,783	302,616	*
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	20	0	0	0	0	0	0	0	20	0	0	20	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 738,993	$ 68,449	$ 14,522	$ 21,324	$ 160,555	$ 9,740	$ 4,065	$ -	$ 727,598	$ 3,334	$ 8,061	$ 738,993	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

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)	$ 71,741	94%							
	Property Tax (line 40)	4,321	6%	$ 76,062						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			1,513	0	0	$ 1,513			
065	Dietary			0	0	0	0	$ -		
155	Social Services			8,618	0	0	0	0	$ 8,618	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			3,056	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			344	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,101	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,101	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			521	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			59,808	0	0	1,513	0	8,618	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	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	$ 76,062	100%	$ 76,062	$ -	$ -	$ 1,513	$ -	$ 8,618	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 71,741	94%								
	Property Tax (line 40)	4,321	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 3,056	$ 3,056					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	344	43	0	$ 387	$ 365	$ 22	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	1,101	177	0	1,277	1,205	73	
081	Respiratory Therapy			0	0	2	0	2	2	0	
082	Occupational Therapy			0	1,101	64	0	1,165	1,099	66	
083	Speech Pathology			0	0	45	0	45	42	3	
085	Pharmacy			0	521	131	0	651	614	37	
090	Laboratory			0	0	13	0	13	13	1	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	9	0	9	9	1	
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			0	69,940	2,572	0	72,512	68,392	4,119	*
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	$ 76,062	100%	$ -	$ 73,006	$ 3,056	$ -	$ 76,062	$ 71,741	$ 4,321	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: KINGSLEY MANOR CARE CENTER
Provider NPI: 1396821971
OSHPD Facility Number: 206190444
Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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. 80% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	604,753												
	Total Costs Allocable as Administration	604,753	80%											
167	CDPH Licensing Fees	14,637	2%											
168	Professional Liability Insurance	0	0%											
169	Quality Assurance Fees	137,419	18%											
174	Caregiver Training	0	0%											
	Total	756,809	100%						$ 756,809					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 474	$ 38,641	$ 344	$ 39,459	10,712	$ 8,560	$ 207	$ -	$ 1,945	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,515	158,628	1,101	161,243	43,775	34,980	847	0	7,949	0
081	Respiratory Therapy			0	0	1,540	0	1,540	418	334	8	0	76	0
082	Occupational Therapy			0	1,515	55,978	1,101	58,593	15,907	12,711	308	0	2,888	0
083	Speech Pathology			0	0	40,975	0	40,975	11,124	8,889	215	0	2,020	0
085	Pharmacy			0	717	117,901	521	119,139	32,344	25,846	626	0	5,873	0
090	Laboratory			0	0	12,294	0	12,294	3,338	2,667	65	0	606	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,594	0	8,594	2,333	1,864	45	0	424	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			1,628,925	353,913	293,028	69,940	2,345,805	636,851	508,897	12,317	0	115,637	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	20	0	20	5	4	0	0	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 756,809		$ 1,628,925	$ 358,134	$ 727,598	$ 73,006	$ 2,787,662	$ 756,809					
	Total Administrative Costs							$ 756,809		$ 604,753	$ 14,637	$ -	$ 137,419	$ -
	Unit Cost Multiplier							0.27148516						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 54,306	$ 11,395	$ 3,056	$ 68,758						
	TOTAL FACILITY COSTS							$ 3,613,229						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: KINGSLEY MANOR CARE CENTER
Provider NPI: 1396821971
OSHPD Facility Number: 206190444
Fiscal Period: APRIL 1, 2010 THROUGH MARCH 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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	154	154	154							
065	Dietary										
155	Social Services	877	877	877							
160	Activities										
165	Administration	311	311	311							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	35	35	35						39,459	39,459
077	Specialized Support Surfaces									0	0
080	Physical Therapy	112	112	112						161,243	161,243
081	Respiratory Therapy									1,540	1,540
082	Occupational Therapy	112	112	112						58,593	58,593
083	Speech Pathology									40,975	40,975
085	Pharmacy	53	53	53						119,139	119,139
090	Laboratory									12,294	12,294
095	Home Health Services									0	0
100	Other Ancillary Services									8,594	8,594
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,086	6,086	6,086	77,585	41,789	1,566,733	1,566,733	1,566,733	2,345,805	2,345,805
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									20	20
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,740	7,740	7,740	77,585	41,789	1,566,733	1,566,733	1,566,733	2,787,662	2,787,662
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 48,236	$ 46,059			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.030787633	0.029398117			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 12,795	$ 91,917	$ 55,767	$ 128,395	$ 11,865	$ -	$ 75,550	$ 4,207	$ 50,099
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.65310078	11.87558140	0.71879122	3.07245926	0.00757286	0.00000000	0.04822136	0.00150930	0.01797169
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 68,449	$ 14,522	$ 21,324	$ 160,555	$ 9,740	$ 4,065	$ -	$ 3,334	$ 8,061
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.84354005	1.87622739	0.27484493	3.84203977	0.00621691	0.00259457	0.00000000	0.00119593	0.00289167
	TOTAL CAPITAL COSTS - SCH. 5	$ 76,062	$ -	$ -	$ 1,513	$ -	$ 8,618	$ -	$ -	$ 3,056	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.82713178	0.00000000	0.00000000	0.01950607	0.00000000	0.00550087	0.00000000	0.00000000	0.00109634	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 8,808	$ 0	$ 8,808	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,987	0	3,987	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	72,535	(4,086)	68,449	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 85,330	$ (4,086)	$ 81,244	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 73,530	$ 0	$ 73,530	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,387	0	18,387	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,655	(133)	14,522	(Sch 4)
010		Housekeeping - Total	6300	$ 106,572	$ (133)	$ 106,439	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 29,898	$ 0	$ 29,898	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	26,250	0	26,250	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	15,182	411	15,593	(Sch 5)
040		Property Taxes	7300	4,321	0	4,321	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	25,092	(25,092)	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 292,645	$ (28,900)	$ 263,745	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 44,188	$ 0	$ 44,188	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,496	0	9,496	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,037	(2,364)	19,673	(Sch 4)
060		Laundry and Linen - Total	6400	$ 75,721	$ (2,364)	$ 73,357	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 93,477	$ 0	$ 93,477	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,918	0	34,918	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	163,208	(2,653)	160,555	(Sch 4)
065		Dietary - Total	6500	$ 291,603	$ (2,653)	$ 288,950	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	38,266	0	38,266	(Sch 4)
075		Patient Supplies - Total	8100	$ 38,266	$ 0	$ 38,266	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	157,427	0	157,427	(Sch 4)
080		Physical Therapy - Total	8200	$ 157,427	$ 0	$ 157,427	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	1,540	0	1,540	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,540	$ 0	$ 1,540	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	54,777	0	54,777	(Sch 4)
082		Occupational Therapy - Total	8250	$ 54,777	$ 0	$ 54,777	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	40,975	0	40,975	(Sch 4)
083		Speech Pathology - Total	8280	$ 40,975	$ 0	$ 40,975	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	117,333	0	117,333	(Sch 4)
085		Pharmacy - Total	8300	$ 117,333	$ 0	$ 117,333	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	12,294	0	12,294	(Sch 4)
090		Laboratory - Total	8400	$ 12,294	$ 0	$ 12,294	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	8,594	0	8,594	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 8,594	$ 0	$ 8,594	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 431,206	$ 0	$ 431,206	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,165,611	$ 0	$ 1,165,611	(Sch 2)
105	.20-.39	Fringe Benefits	6110	333,664	0	333,664	(Sch 2)
105	.49	Agency Staff	6110	35,355	0	35,355	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	35,823	(3,720)	32,103	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,570,453	$ (3,720)	$ 1,566,733	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	20	0	20	(Sch 4)
140		Beauty and Barber - Total	8900	$ 20	$ 0	$ 20	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,570,473	$ (3,720)	$ 1,566,753	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 37,860	$ 0	$ 37,860	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,376	0	10,376	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	339	0	339	(Sch 4)
155		Social Services - Total	6600	$ 48,575	$ 0	$ 48,575	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGSLEY MANOR CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1396821971

OSHPD Facility Number:
206190444

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 31,049	$ 0	$ 31,049	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,010	0	15,010	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,065	0	4,065	(Sch 4)
160		Activities - Total	6700	$ 50,124	$ 0	$ 50,124	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 96,976	$ 0	$ 96,976	(Sch 6)
165	.20-.39	Fringe Benefits	6900	35,231	0	35,231	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	438,629	33,917	472,546	(Sch 6)
165		Administration - Total	6900	$ 570,836	$ 33,917	$ 604,753	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 39,365	$ 0	$ 39,365	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,734	0	10,734	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,341	3,720	8,061	(Sch 4)
166		Medical Records - Total	6900	$ 54,440	$ 3,720	$ 58,160	
167		CDPH Licensing Fees	6900	$ 14,637	$ 0	$ 14,637	(Sch 6)
168		Professional Liability Insurance	6900	$ 24,401	$ (24,401)	$ 0	(Sch 6)
169		Quality Assurance Fees	6900	$ 137,419	$ 0	$ 137,419	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 56,852	$ 0	$ 56,852	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,698	0	18,698	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 75,550	$ 0	$ 75,550	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 975,982	$ 13,236	$ 989,218	
200		**Total**		**$ 3,637,630**	**$ (24,401)**	**$ 3,613,229**	

210	0.24	Total Facility Group Health Insurance *	6900			$ 88,288

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

Provider Name: KINGSLEY MANOR CARE CENTER

Provider NPI: 1396821971

OSHPD Facility Number: 206190444

Fiscal Period: APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	(4,086)		5,150	(9,236)					
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	(133)		(133)						
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	411	411							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	(25,092)					(25,092)			
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	(2,364)		(2,364)						
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	(2,653)		(2,653)						
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: KINGSLEY MANOR CARE CENTER

Provider NPI: 1396821971

OSHPD Facility Number: 206190444

Fiscal Period: APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(3,720)				(3,720)				
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								

Provider Name: KINGSLEY MANOR CARE CENTER

Provider NPI: 1396821971

OSHPD Facility Number: 206190444

Fiscal Period: APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	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	33,917	(411)		9,236		25,092			
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	3,720				3,720				
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(24,401)						(24,401)		
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: KINGSLEY MANOR CARE CENTER

Provider NPI: 1396821971

OSHPD Facility Number: 206190444

Fiscal Period: APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($24,401)	0	0	0	0	0	(24,401)	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
KINGSLEY MANOR CARE CENTER	APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	$0	$88,288	$88,288

Provider Name	Fiscal Period	Provider NPI	Adjustments
KINGSLEY MANOR CARE CENTER	APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
2	10.5	035	4	8A-1	035	4	Leases and Rentals		$15,182	$411	$15,593
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		438,629	(411)	438,218 *
							To reclassify the provider's abatement of guest room from the Lease: and Rentals cost center to the appropriate Administration cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		$72,535	$5,150	$77,685 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		14,655	(133)	14,522
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		22,037	(2,364)	19,673
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		163,208	(2,653)	160,555
							To reclassify repairs and maintenance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 OSHPD, LTC Manual, Chapter 3220.2 CCR, Title 22, Section 97019				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$438,218	$9,236	$447,454 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	77,685	(9,236)	68,449
							To reclassify voice communication expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8 OSHPD, LTC Manual, Chapter 3220.2 CCR, Title 22, Section 97019				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		$35,823	($3,720)	$32,103
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		4,341	3,720	8,061
							To reclassify Medical Records expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
KINGSLEY MANOR CARE CENTER	APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
6	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment		$25,092	($25,092)	$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	447,454	25,092	472,546
							To reclassify interest expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		$24,401	($24,401)	$0
							To eliminate liability insurance expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
KINGSLEY MANOR CARE CENTER	APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
8	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	15,814	(7)	15,807
9	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through July 19, 2012 Report Date: July 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	9,973	192	10,165

Provider Name	Fiscal Period	Provider NPI	Adjustments
KINGSLEY MANOR CARE CENTER	APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
10	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Section 2409	$0	$16,363	$16,363