

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**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: Debra K. Blake
Auditor: Tatevik Parsamyan**



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



EDMUND G. BROWN JR.
GOVERNOR

August 29, 2013

CERTIFIED MAIL NO. 7011 3500 0003 1785 8265

Mr. William J. Azevedo
Accurate Business Results, LLC
4541 Anaheim Street
Long Beach, CA 90804

In the Matter of:

**KINGSLEY MANOR CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396821971
FISCAL PERIOD ENDED MARCH 31, 2011
CASE NUMBER NF13-0311-719C-DB**

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated July 26th, 2013, the following revisions are made to the revised Medi-Cal audit report dated March 18, 2013.

SUMMARY OF REVISIONS

		<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$	3,040,515	\$ 192.35
Revision		<u>19,729</u>	<u>1.25</u>
Revised Cost and Cost Per Day	\$	<u><u>3,060,244</u></u>	\$ <u><u>193.60</u></u>

Enclosed are the revised schedules detailing the results of the recomputation. If you have any questions in regards to this recomputation, please contact Debra K. Blake, Audit Supervisor, at (818) 295-2620.

Original Signed By

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

cc: See Next Page

Mr. William J. Azevedo
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August 29, 2013

cc: Mr. Chris Marquand
Assistant Controller
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303 N. Glenoaks Blvd., Suite 1000
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Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
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P.O. Box 997413
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SUMMARY OF REVISED 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 AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 1,628,925	\$ 1,628,925	\$ 103.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 399,611	\$ 399,611	\$ 25.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 302,616	\$ 302,616	\$ 19.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 68,392	\$ 68,392	\$ 4.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ 4,119	\$ 4,119	\$ 0.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 12,317	\$ 12,317	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 0	\$ 17,567	\$ 1.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 115,637	\$ 115,637	\$ 7.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 508,897	\$ 511,059	\$ 32.33
11	Cost of Routine Service/Audited Total Costs	\$ 3,040,515	\$ 3,060,244	\$ 194
12	Total Patient Days (Rev)	15,807	15,807	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.35	\$ 193.60	
14	Overpayments (Rev)	\$ 16,363	\$ 16,363	
15	Medi-Cal Days (Rev)	10,165	10,165	
16	Medi-Cal Managed Care Days (Rev)	0	0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Rev)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Rev)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Rev)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ 0	\$ 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 REVISED 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 AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Rev)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Rev)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Rev)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Rev)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Rev)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Rev)	\$ 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	Activities	Total
			155	160	
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 Svcs 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	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	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. 78% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% 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)	607,322												
	Total Costs Allocable as Administration	607,322	78%											
167	CDPH Licensing Fees	14,637	2%											
168	Professional Liability Insurance	20,876	3%											
169	Quality Assurance Fees	137,419	18%											
174	Caregiver Training	0	0%											
	Total	780,254	100%						\$ 780,254					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 474	\$ 38,641	\$ 344	\$ 39,459	11,044	\$ 8,596	\$ 207	\$ 295	\$ 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	45,131	35,129	847	1,208	7,949	0
081	Respiratory Therapy			0	0	1,540	0	1,540	431	336	8	12	76	0
082	Occupational Therapy			0	1,515	55,978	1,101	58,593	16,400	12,765	308	439	2,888	0
083	Speech Pathology			0	0	40,975	0	40,975	11,469	8,927	215	307	2,020	0
085	Pharmacy			0	717	117,901	521	119,139	33,346	25,956	626	892	5,873	0
090	Laboratory			0	0	12,294	0	12,294	3,441	2,678	65	92	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	2,405	1,872	45	64	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	656,580	511,059	12,317	17,567	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	6	4	0	0	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 780,254		\$ 1,628,925	\$ 358,134	\$ 727,598	\$ 73,006	\$ 2,787,662	\$ 780,254					
	Total Administrative Costs							\$ 780,254		\$ 607,322	\$ 14,637	\$ 20,876	\$ 137,419	\$ -
	Unit Cost Multiplier							0.27989543						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 54,306	\$ 11,395	\$ 3,056	\$ 68,758							
	TOTAL FACILITY COSTS							\$ 3,636,674						

* (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 (Rev)	Plant Ops (SQ FT) 5 (Rev)	Hskpng (SQ FT) 10 (Rev)	Laundry (LBS) 60 (Rev)	Dietary (MEALS) 65 (Rev)	Soc Svcs (DIRECT EXP) 155 (Rev)	Activities (DIRECT EXP) 160 (Rev)	Inserv. Ed (DIRECT EXP) 170 (Rev)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	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 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 48,236 0.030787633	\$ 46,059 0.029398117			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 12,795 1.65310078	\$ 91,917 11.87558140	\$ 55,767 0.71879122	\$ 128,395 3.07245926	\$ 11,865 0.00757286	\$ - 0.00000000	\$ 75,550 0.04822136	\$ 4,207 0.00150930	\$ 50,099 0.01797169
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 68,449 8.84354005	\$ 14,522 1.87622739	\$ 21,324 0.27484493	\$ 160,555 3.84203977	\$ 9,740 0.00621691	\$ 4,065 0.00259457	\$ - 0.00000000	\$ 3,334 0.00119593	\$ 8,061 0.00289167
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 76,062 9.82713178	\$ - 0.00000000	\$ - 0.00000000	\$ 1,513 0.01950607	\$ - 0.00000000	\$ 8,618 0.00550087	\$ - 0.00000000	\$ - 0.00000000	\$ 3,056 0.00109634	\$ - 0.00000000

SUMMARY OF REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	68,449	0	68,449	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 81,244	\$ 0	\$ 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	14,522	0	14,522	(Sch 4)
010		Housekeeping - Total	6300	\$ 106,439	\$ 0	\$ 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	15,593	0	15,593	(Sch 5)
040		Property Taxes	7300	4,321	0	4,321	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 263,745	\$ 0	\$ 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	19,673	0	19,673	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 73,357	\$ 0	\$ 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	160,555	0	160,555	(Sch 4)
065		Dietary - Total	6500	\$ 288,950	\$ 0	\$ 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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	32,103	0	32,103	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,566,733	\$ 0	\$ 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 REVISED 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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED
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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	20	0	20
140		Beauty and Barber - Total	8900	\$ 20	\$ 0	\$ 20
						(Sch 4)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 1,566,753	\$ 0	\$ 1,566,753
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,860	\$ 0	\$ 37,860
155	.20-.39	Fringe Benefits	6600	10,376	0	10,376
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	339	0	339
155		Social Services - Total	6600	\$ 48,575	\$ 0	\$ 48,575
						(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
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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 AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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	472,546	2,569	475,115	(Sch 6)
165		Administration - Total	6900	\$ 604,753	\$ 2,569	\$ 607,322	
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	8,061	0	8,061	(Sch 4)
166		Medical Records - Total	6900	\$ 58,160	\$ 0	\$ 58,160	
167		CDPH Licensing Fees	6900	\$ 14,637	\$ 0	\$ 14,637	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 20,876	\$ 20,876	(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		\$ 989,218	\$ 23,445	\$ 1,012,663	
200		Total		\$ 3,613,229	\$ 23,445	\$ 3,636,674	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 88,288	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Revisions
KINGSLEY MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1396821971		2
Report References							Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
Cost Report			Audit Report							
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
1	Not Reported			8A-1	168	4	Administration - Professional Liability Insurance	\$0	\$23,445	\$23,445 *
2	Not Reported			8A-1	168	4	Administration - Professional Liability Insurance	*	\$23,445	(\$2,569)
	Not Reported			8A-1	165	4	Administration - Other - Nonlabor	472,546	2,569	475,115
APPEAL FINDING - ISSUE NUMBER 1 - AUDIT ADJUSTMENT 7										

*Balance carried forward from prior/to subsequent adjustments