

**REPORT
ON THE
RATE SETTING AUDIT**

**KEIRO NURSING HOME
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487754297**

**FISCAL PERIOD ENDED
OCTOBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditors: Alison Dowling and Diane Wu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2013

Janie Teshima, Administrator
Keiro Nursing Home
2221 Lincoln Park Avenue
Los Angeles, CA 90031

KEIRO NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1487754297
FISCAL PERIOD ENDED OCTOBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 and patient days 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 \$31,408, 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 Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility No.:
206194199

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	\$ 8,875,745	\$ 86.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 2,602,012	\$ 25.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,598,476	\$ 25.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,135,617	\$ 11.08
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 6,276	\$ 0.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 86,793	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 170,616	\$ 1.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,126,326	\$ 10.99
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 2,076,913	\$ 20.26
11	Cost of Routine Service/Audited Total Costs	\$ 18,606,596	\$ 18,678,774	\$ 182.19
12	Total Patient Days (Adj)	102,526	102,526	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.48	\$ 182.19	
14	Overpayments (Adj 7)	\$ 0	\$ 31,408	
15	Medi-Cal Days (Adj 6)	64,695	62,433	
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:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility No.:
206194199

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:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility No.:
206194199

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	\$ 219,903	\$ 219,903		
160	Activities	346,801		\$ 346,801	
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	482,648	0	0	482,648
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	421,418	0	0	421,418
083	Speech Pathology	83,615	0	0	83,615
085	Pharmacy	0	0	0	0
090	Laboratory	56,372	0	0	56,372
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	35,623	0	0	35,623
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	8,309,041	219,903	346,801	8,875,745 *
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	\$ 9,955,421	\$ 219,903	\$ 346,801	\$ 9,955,421

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
KEIRO NURSING HOME

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 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	\$ 380,512	\$ 380,512										
010	Housekeeping	629,991	7,226	\$ 637,217									
060	Laundry and Linen	142,329	6,219	10,615	\$ 159,163								
065	Dietary	1,211,064	60,681	103,585	0	\$ 1,375,330							
155	Social Services	N/A	7,701	13,146	0	0	\$ 20,847						
160	Activities	N/A	8,137	13,890	0	0	0	\$ 22,027					
165	Administration	N/A	43,989	75,091	0	0	0	0		\$ 119,079	\$ 119,079		
166	Medical Records	173,271	5,896	10,065	0	0	0	0		189,232		\$ 189,232	
170	Inservice Education - Nursing	163,587	2,122	3,622	0	0	0	0	\$ 169,331				
	ANCILLARY SERVICES												
075	Patient Supplies		2,399	4,095	0	0	0	0	0	6,495	722	1,147	\$ 8,363
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		15,306	26,128	0	0	0	0	0	41,434	4,511	7,169	53,114
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	3,059	4,862	7,921
083	Speech Pathology		0	0	0	0	0	0	0	0	607	965	1,572
085	Pharmacy		5,257	8,973	0	0	0	0	0	14,230	3,080	4,894	22,204
090	Laboratory		0	0	0	0	0	0	0	0	409	650	1,060
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		226	386	0	0	0	0	0	613	385	612	1,610
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		214,347	365,900	159,163	1,375,330	20,847	22,027	169,331	2,326,945	106,239	168,828	2,602,012*
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		1,007	1,719	0	0	0	0	0	2,727	66	105	2,898
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,700,754	\$ 380,512	\$ 637,217	\$ 159,163	\$ 1,375,330	\$ 20,847	\$ 22,027	\$ 169,331	\$ 2,392,443	\$ 119,079	\$ 189,232	\$ 2,700,754

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
KEIRO NURSING HOME

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 988,748	\$ 988,748										
010	Housekeeping	144,496	18,776	\$ 163,272									
060	Laundry and Linen	25,713	16,159	2,720	\$ 44,592								
065	Dietary	908,428	157,677	26,541	0	\$ 1,092,647							
155	Social Services	15,623	20,011	3,368	0	0	\$ 39,002						
160	Activities	23,212	21,143	3,559	0	0	0	\$ 47,914					
165	Administration	N/A	114,303	19,240	0	0	0	0		\$ 133,543	\$ 133,543		
166	Medical Records	29,392	15,321	2,579	0	0	0	0		47,292		\$ 47,292	
170	Inservice Education - Nursing	562	5,514	928	0	0	0	0	\$ 7,004				
ANCILLARY SERVICES													
075	Patient Supplies	77,640	6,234	1,049	0	0	0	0	0	84,924	809	287	\$ 86,019
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	39,772	6,695	0	0	0	0	0	46,467	5,059	1,792	53,318
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	3,431	1,215	4,646
083	Speech Pathology	0	0	0	0	0	0	0	0	0	681	241	922
085	Pharmacy	376,587	13,659	2,299	0	0	0	0	0	392,546	3,454	1,223	397,223
090	Laboratory	0	0	0	0	0	0	0	0	0	459	163	621
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,385	588	99	0	0	0	0	0	16,072	432	153	16,657
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	555,255	556,973	93,753	44,592	1,092,647	39,002	47,914	7,004	2,437,140	119,144	42,192	2,598,476
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	0	2,617	441	0	0	0	0	0	3,058	74	26	3,158
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,161,041	\$ 988,748	\$ 163,272	\$ 44,592	\$ 1,092,647	\$ 39,002	\$ 47,914	\$ 7,004	\$ 2,980,206	\$ 133,543	\$ 47,292	\$ 3,161,041

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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)	\$ 1,233,330	99%							
	Property Tax (line 40)	6,816	1%	\$ 1,240,146						
005	Plant Operations and Maintenance			38,075	\$ 38,075					
010	Housekeeping			22,827	723	\$ 23,550				
060	Laundry and Linen			19,645	622	392	\$ 20,660			
065	Dietary			191,696	6,072	3,828	0	\$ 201,597		
155	Social Services			24,329	771	486	0	0	\$ 25,585	
160	Activities			25,705	814	513	0	0	0	\$ 27,032
165	Administration			138,964	4,402	2,775	0	0	0	0
166	Medical Records			18,626	590	372	0	0	0	0
170	Inservice Education - Nursing			6,703	212	134	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,579	240	151	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			48,353	1,532	966	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			16,606	526	332	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			715	23	14	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			677,140	21,448	13,523	20,660	201,597	25,585	27,032
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			3,182	101	64	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,240,146	100%	\$ 1,240,146	\$ 38,075	\$ 23,550	\$ 20,660	\$ 201,597	\$ 25,585	\$ 27,032

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,233,330	99%							
	Property Tax (line 40)	6,816	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 146,141	\$ 146,141				
166	Medical Records				19,588		\$ 19,588			
170	Inservice Education - Nursing			\$ 7,049						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,971	886	119	\$ 8,975	\$ 8,926	\$ 49
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	50,850	5,536	742	57,129	56,815	314
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	3,755	503	4,258	4,235	23
083	Speech Pathology			0	0	745	100	845	840	5
085	Pharmacy			0	17,464	3,780	507	21,750	21,631	120
090	Laboratory			0	0	502	67	570	566	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	752	473	63	1,288	1,281	7
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			7,049	994,034	130,383	17,476	1,141,893	1,135,617	6,276 *
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	3,346	81	11	3,438	3,420	19
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,240,146	100%	\$ 7,049	\$ 1,074,417	\$ 146,141	\$ 19,588	\$ 1,240,146	\$ 1,233,330	\$ 6,816

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
KEIRO NURSING HOME

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 29,161												
055	Interest - Other	922												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,297,842												
	Total Costs Allocable as Administration	2,327,925	60%											
167	CDPH Licensing Fees	97,283	3%											
168	Professional Liability Insurance	191,236	5%											
169	Quality Assurance Fees	1,262,452	33%											
174	Caregiver Training	0	0%											
	Total	3,878,896	100%						\$ 3,878,896					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 6,495	\$ 84,924	\$ 7,971	\$ 99,389	23,504	\$ 14,106	\$ 589	\$ 1,159	\$ 7,650	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			482,648	41,434	46,467	50,850	621,399	146,950	88,192	3,686	7,245	47,827	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			421,418	0	0	0	421,418	99,658	59,810	2,499	4,913	32,435	0
083	Speech Pathology			83,615	0	0	0	83,615	19,773	11,867	496	975	6,436	0
085	Pharmacy			0	14,230	392,546	17,464	424,240	100,325	60,210	2,516	4,946	32,652	0
090	Laboratory			56,372	0	0	0	56,372	13,331	8,001	334	657	4,339	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			35,623	613	16,072	752	53,060	12,548	7,531	315	619	4,084	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			8,875,745	2,326,945	2,437,140	994,034	14,633,864	3,460,648	2,076,913	86,793	170,616	1,126,326	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	2,727	3,058	3,346	9,130	2,159	1,296	54	106	703	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,878,896		\$ 9,955,421	\$ 2,392,443	\$ 2,980,206	\$ 1,074,417	\$ 16,402,487	\$ 3,878,896					
	Total Administrative Costs							\$ 3,878,896		\$ 2,327,925	\$ 97,283	\$ 191,236	\$ 1,262,452	\$ -
	Unit Cost Multiplier							0.23648218						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 308,311	\$ 180,835	\$ 165,729	\$ 654,875							
	TOTAL FACILITY COSTS							\$ 20,936,258						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
KEIRO NURSING HOME

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,130									
010	Housekeeping	1,277	1,277								
060	Laundry and Linen	1,099	1,099	1,099							
065	Dietary	10,724	10,724	10,724							
155	Social Services	1,361	1,361	1,361							
160	Activities	1,438	1,438	1,438							
165	Administration	7,774	7,774	7,774							
166	Medical Records	1,042	1,042	1,042							
170	Inservice Education - Nursing	375	375	375							
	ANCILLARY SERVICES										
075	Patient Supplies	424	424	424						99,389	99,389
077	Specialized Support Surfaces									0	0
080	Physical Therapy	2,705	2,705	2,705						621,399	621,399
081	Respiratory Therapy									0	0
082	Occupational Therapy									421,418	421,418
083	Speech Pathology									83,615	83,615
085	Pharmacy	929	929	929						424,240	424,240
090	Laboratory									56,372	56,372
095	Home Health Services									0	0
100	Other Ancillary Services	40	40	40						53,060	53,060
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	37,881	37,881	37,881	363,967	305,614	8,864,296	8,864,296	8,864,296	14,633,864	14,633,864
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	178	178	178						9,130	9,130
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	69,377	67,247	65,970	363,967	305,614	8,864,296	8,864,296	8,864,296	16,402,487	16,402,487
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 219,903 0.024807723	\$ 346,801 0.039123355			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 380,512 5.65842342	\$ 637,217 9.65919064	\$ 159,163 0.43730079	\$ 1,375,330 4.50021954	\$ 20,847 0.00235183	\$ 22,027 0.00248488	\$ 169,331 0.01910260	\$ 119,079 0.00725982	\$ 189,232 0.01153678
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 988,748 14.70322840	\$ 163,272 2.47494350	\$ 44,592 0.12251608	\$ 1,092,647 3.57525086	\$ 39,002 0.00439995	\$ 47,914 0.00540530	\$ 7,004 0.00079012	\$ 133,543 0.00814164	\$ 47,292 0.00288320
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,240,146 17.87546305	\$ 38,075 0.56619234	\$ 23,550 0.35698035	\$ 20,660 0.05676257	\$ 201,597 0.65964442	\$ 25,585 0.00288629	\$ 27,032 0.00304959	\$ 7,049 0.00079527	\$ 146,141 0.00890966	\$ 19,588 0.00119422

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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	\$ 137,166	\$ 0	\$ 137,166	(Sch 3)
005	.20-.39	Fringe Benefits	6200	66,393	0	66,393	(Sch 3)
005	.79	Agency Staff	6200	584,982	(408,029)	176,953	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	580,581	408,167	988,748	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 1,369,122	\$ 138	\$ 1,369,260	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 387,854	\$ 0	\$ 387,854	(Sch 3)
010	.20-.39	Fringe Benefits	6300	242,137	0	242,137	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	143,751	745	144,496	(Sch 4)
010		Housekeeping - Total	6300	\$ 773,742	\$ 745	\$ 774,487	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 603,771	\$ 0	\$ 603,771	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	358,459	0	358,459	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	68,843	0	68,843	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	6,816	0	6,816	(Sch 5)
045		Property Insurance	7400	29,161	0	29,161	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	202,257	0	202,257	(Sch 5)
055		Interest - Other	7600	\$ 922	\$ 0	\$ 922	(Sch 6)
057		Subtotal 005 - 055		\$ 3,413,093	\$ 883	\$ 3,413,976	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 105,306	\$ 0	\$ 105,306	(Sch 3)
060	.20-.39	Fringe Benefits	6400	37,023	0	37,023	(Sch 3)
060	.79	Agency Staff	6400	14,860	(14,860)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,853	14,860	25,713	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 168,042	\$ 0	\$ 168,042	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 678,299	\$ 0	\$ 678,299	(Sch 3)
065	.20-.39	Fringe Benefits	6500	246,851	0	246,851	(Sch 3)
065	.79	Agency Staff	6500	303,698	(17,784)	285,914	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	889,764	18,664	908,428	(Sch 4)
065		Dietary - Total	6500	\$ 2,118,612	\$ 880	\$ 2,119,492	
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	77,640	0	77,640	(Sch 4)
075		Patient Supplies - Total	8100	\$ 77,640	\$ 0	\$ 77,640	
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:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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	482,648	0	482,648	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 482,648	\$ 0	\$ 482,648	
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	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	421,418	0	421,418	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 421,418	\$ 0	\$ 421,418	
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	83,615	0	83,615	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,615	\$ 0	\$ 83,615	
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	376,587	0	376,587	(Sch 4)
085		Pharmacy - Total	8300	\$ 376,587	\$ 0	\$ 376,587	
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	56,372	0	56,372	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 56,372	\$ 0	\$ 56,372	
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	35,623	0	35,623	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	15,385	0	15,385	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 51,008	\$ 0	\$ 51,008	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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		\$ 1,549,288	\$ 0	\$ 1,549,288	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,859,272	\$ 0	\$ 5,859,272	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,353,047	0	2,353,047	(Sch 2)
105	.49	Agency Staff	6110	96,722	0	96,722	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	549,325	5,930	555,255	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,858,366	\$ 5,930	\$ 8,864,296	
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:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 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		\$ 8,858,366	\$ 5,930	\$ 8,864,296
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 161,808	\$ 0	\$ 161,808 (Sch 2)
155	.20-.39	Fringe Benefits	6600	58,095	0	58,095 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	15,482	141	15,623 (Sch 4)
155		Social Services - Total	6600	\$ 235,385	\$ 141	\$ 235,526

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KEIRO NURSING HOME

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Provider NPI:
1487754297

OSHPD Facility Number:
206194199

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	\$ 228,962	\$ 0	\$ 228,962	(Sch 2)
160	.20-.39	Fringe Benefits	6700	117,839	0	117,839	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,827	385	23,212	(Sch 4)
160		Activities - Total	6700	\$ 369,628	\$ 385	\$ 370,013	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 437,703	\$ 0	\$ 437,703	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,635	0	156,635	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,705,733	(2,229)	1,703,504	(Sch 6)
165		Administration - Total	6900	\$ 2,300,071	\$ (2,229)	\$ 2,297,842	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 120,958	\$ 0	\$ 120,958	(Sch 3)
166	.20-.39	Fringe Benefits	6900	52,313	0	52,313	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	29,241	151	29,392	(Sch 4)
166		Medical Records - Total	6900	\$ 202,512	\$ 151	\$ 202,663	
167		CDPH Licensing Fees	6900	\$ 97,283	\$ 0	\$ 97,283	(Sch 6)
168		Professional Liability Insurance	6900	\$ 206,664	\$ (15,428)	\$ 191,236	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,262,452	\$ 0	\$ 1,262,452	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 119,517	\$ 0	\$ 119,517	(Sch 3)
170	.20-.39	Fringe Benefits	6800	44,070	0	44,070	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	492	70	562	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 164,079	\$ 70	\$ 164,149	
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		\$ 4,838,074	\$ (16,910)	\$ 4,821,164	
200		Total		\$ 20,945,475	\$ (9,217)	\$ 20,936,258	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 1,098,745	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
KEIRO NURSING HOME

Provider NPI:
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206194199

Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	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	(408,029)			(408,029)				
005	4	Plant Operations and Maintenance - Other - Nonlabor	408,167			408,167				
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	745			745				
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(14,860)			(14,860)				
060	4	Laundry and Linen - Other - Nonlabor	14,860			14,860				
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(17,784)			(17,784)				
065	4	Dietary - Other - Nonlabor	18,664			18,664				
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:
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Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	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	5,930			5,930				
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:
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OSHPD Facility Number:
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Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	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	141			141				
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	385			385				
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(2,229)	6,222		(8,451)				
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	151			151				
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(15,428)	(6,222)	(9,206)					
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	70			70				
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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OSHPD Facility Number:
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Fiscal Period:
NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			(\$9,217)	0	(9,206)	(11)	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1487754297		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$1,098,745	\$1,098,745	

Provider Name							Fiscal Period	Provider NPI		Adjustments
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1487754297		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$206,664	(\$6,222)	\$200,442 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,705,733	6,222	1,711,955 *
							To reclassify finance fees, taxes and other fees associated with liability insurance to the administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1487754297		7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the liability insurance expense to agree with the invoices applicable to the fiscal year under audit. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$200,442	(\$9,206)	\$191,236
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff		\$584,982	(\$408,029)	\$176,953
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor		580,581	408,167	988,748
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		143,751	745	144,496
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		14,860	(14,860)	0
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		10,853	14,860	25,713
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff		303,698	(17,784)	285,914
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		889,764	18,664	908,428
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		549,325	5,930	555,255
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		15,482	141	15,623
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		22,827	385	23,212
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,711,955	(8,451)	1,703,504
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		29,241	151	29,392
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		492	70	562

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1487754297		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
5	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care (Square Feet)	39,260	(1,379)	37,881	
	10.7	165	1, 2, 3	7	165	N/A	Administration	2,103	5,671	7,774	
	10.7	166	1, 2, 3	7	166	N/A	Medical Records	0	1,042	1,042	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	64,043	5,334	69,377	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	61,913	5,334	67,247	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	60,636	5,334	65,970	
To adjust the reported square footage to agree with the prior year audit data in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1487754297		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days	64,695	(2,262)	62,433	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through August 2, 2012 Report Date: August 3, 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				

Provider Name							Fiscal Period		Provider NPI		Adjustments
KEIRO NURSING HOME							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1487754297		7
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
7	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$31,408	\$31,408	