

**REPORT
ON THE
RATE SETTING AUDIT**

**KIT CARSON NURSING AND REHABILITATION CENTER
JACKSON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1467449603**

**FISCAL PERIOD ENDED
DECEMBER 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: Kit Chao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 15, 2013

Diana Deng
Finance Manager
Eva Care Group, LLC
1937 Pontius Avenue
Los Angeles, CA 90025

KIT CARSON NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1467449603
FISCAL PERIOD ENDED DECEMBER 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 \$34,047, 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.

Diana Deng
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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

cc: Tiffany Karlin, CEO
Accurate Business Results, LLC
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

KIT CARSON NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1467449603

OSHPD Facility No.:

206030915

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	\$ 3,279,618	\$ 84.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 952,598	\$ 24.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 835,222	\$ 21.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 494,810	\$ 12.80
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,796	\$ 0.95
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 52,571	\$ 1.36
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 249,925	\$ 6.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 467,496	\$ 12.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 974,860	\$ 25.21
11	Cost of Routine Service/Audited Total Costs	\$ 7,582,582	\$ 7,343,896	\$ 189.95
12	Total Patient Days (Adj)	38,663	38,663	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.12	\$ 189.95	
14	Overpayments (Adj 19)	\$ 0	\$ 34,047	
15	Medi-Cal Days (Adj 17)	28,292	28,072	
16	Medi-Cal Managed Care Days (Adj 18)		30	
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:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility No.:
206030915

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:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility No.:
206030915

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 39,962	\$ 39,962		
160	Activities	108,916		\$ 108,916	
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	180,097	0	0	180,097
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	171,656	0	0	171,656
083	Speech Pathology	61,925	0	0	61,925
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	3,130,740	39,962	108,916	3,279,618 *
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	\$ 3,693,296	\$ 39,962	\$ 108,916	\$ 3,693,296

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 126,317	\$ 126,317										
010	Housekeeping	154,218	2,446	\$ 156,664									
060	Laundry and Linen	142,411	4,654	5,886	\$ 152,951								
065	Dietary	332,561	7,964	10,073	0	\$ 350,598							
155	Social Services	N/A	472	597	0	0	\$ 1,068						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	12,397	15,679	0	0	0	0		\$ 28,076	\$ 28,076		
166	Medical Records	172,978	1,686	2,133	0	0	0	0		176,797		\$ 176,797	
170	Inservice Education - Nursing	68,368	0	0	0	0	0	0	\$ 68,368				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	185	1,168	\$ 1,353
077	Specialized Support Surfaces		104	132	0	0	0	0	0	236	5	30	271
080	Physical Therapy		4,162	5,263	0	0	0	0	0	9,425	1,033	6,508	16,966
081	Respiratory Therapy		660	834	0	0	0	0	0	1,494	30	187	1,711
082	Occupational Therapy		4,057	5,131	0	0	0	0	0	9,189	989	6,229	16,406
083	Speech Pathology		522	660	0	0	0	0	0	1,182	314	1,979	3,475
085	Pharmacy		0	0	0	0	0	0	0	0	399	2,512	2,911
090	Laboratory		0	0	0	0	0	0	0	0	134	842	976
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	24	148	172
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		87,193	110,276	152,951	350,598	1,068	0	68,368	770,455	24,961	157,182	952,598 *
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	2	12	14
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 996,853	\$ 126,317	\$ 156,664	\$ 152,951	\$ 350,598	\$ 1,068	\$ -	\$ 68,368	\$ 791,980	\$ 28,076	\$ 176,797	\$ 996,853

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 301,180	\$ 301,180										
010	Housekeeping	25,375	5,832	\$ 31,207									
060	Laundry and Linen	31,347	11,097	1,173	\$ 43,616								
065	Dietary	297,501	18,989	2,006	0	\$ 318,497							
155	Social Services	3,055	1,125	119	0	0	\$ 4,298						
160	Activities	3,284	0	0	0	0	0	\$ 3,284					
165	Administration	N/A	29,559	3,123	0	0	0	0		\$ 32,682	\$ 32,682		
166	Medical Records	9,901	4,021	425	0	0	0	0		14,347		\$ 14,347	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	39,491	0	0	0	0	0	0	0	39,491	216	95	\$ 39,802
077	Specialized Support Surfaces	0	249	26	0	0	0	0	0	275	5	2	283
080	Physical Therapy	0	9,923	1,048	0	0	0	0	0	10,971	1,203	528	12,702
081	Respiratory Therapy	0	1,572	166	0	0	0	0	0	1,739	35	15	1,788
082	Occupational Therapy	0	9,674	1,022	0	0	0	0	0	10,696	1,151	505	12,353
083	Speech Pathology	0	1,244	131	0	0	0	0	0	1,376	366	161	1,902
085	Pharmacy	84,975	0	0	0	0	0	0	0	84,975	464	204	85,643
090	Laboratory	28,483	0	0	0	0	0	0	0	28,483	156	68	28,707
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,007	0	0	0	0	0	0	0	5,007	27	12	5,046
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	193,853	207,896	21,967	43,616	318,497	4,298	3,284	0	793,411	29,056	12,755	835,222 *
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	408	0	0	0	0	0	0	0	408	2	1	411
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,023,860	\$ 301,180	\$ 31,207	\$ 43,616	\$ 318,497	\$ 4,298	\$ 3,284	\$ -	\$ 976,831	\$ 32,682	\$ 14,347	\$ 1,023,860

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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)	\$ 543,355	93%							
	Property Tax (line 40)	40,406	7%	\$ 583,761						
005	Plant Operations and Maintenance			18,655	\$ 18,655					
010	Housekeeping			10,943	361	\$ 11,304				
060	Laundry and Linen			20,821	687	425	\$ 21,933			
065	Dietary			35,630	1,176	727	0	\$ 37,533		
155	Social Services			2,110	70	43	0	0	\$ 2,223	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			55,461	1,831	1,131	0	0	0	0
166	Medical Records			7,544	249	154	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			467	15	10	0	0	0	0
080	Physical Therapy			18,618	615	380	0	0	0	0
081	Respiratory Therapy			2,950	97	60	0	0	0	0
082	Occupational Therapy			18,151	599	370	0	0	0	0
083	Speech Pathology			2,334	77	48	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			390,077	12,877	7,957	21,933	37,533	2,223	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	\$ 583,761	100%	\$ 583,761	\$ 18,655	\$ 11,304	\$ 21,933	\$ 37,533	\$ 2,223	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 543,355	93%							
	Property Tax (line 40)	40,406	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 58,423	\$ 58,423				
166	Medical Records				7,947		\$ 7,947			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	386	52	\$ 438	\$ 408	\$ 30
077	Specialized Support Surfaces			0	492	10	1	503	468	35
080	Physical Therapy			0	19,612	2,151	293	22,055	20,529	1,527
081	Respiratory Therapy			0	3,108	62	8	3,178	2,958	220
082	Occupational Therapy			0	19,120	2,058	280	21,459	19,973	1,485
083	Speech Pathology			0	2,459	654	89	3,202	2,980	222
085	Pharmacy			0	0	830	113	943	878	65
090	Laboratory			0	0	278	38	316	294	22
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49	7	56	52	4
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	472,599	51,941	7,065	531,606	494,810	36,796 *
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	4	1	5	4	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 583,761	100%	\$ -	\$ 517,391	\$ 58,423	\$ 7,947	\$ 583,761	\$ 543,355	\$ 40,406

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 716												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,095,801												
	Total Costs Allocable as Administration	1,096,517	56%											
167	CDPH Licensing Fees	59,131	3%											
168	Professional Liability Insurance	281,114	14%											
169	Quality Assurance Fees	525,837	27%											
174	Caregiver Training	0	0%											
	Total	1,962,599	100%						\$ 1,962,599					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 39,491	\$ -	\$ 39,491	12,962	\$ 7,242	\$ 391	\$ 1,857	\$ 3,473	\$ -
077	Specialized Support Surfaces			0	236	275	492	1,003	329	184	10	47	88	0
080	Physical Therapy			180,097	9,425	10,971	19,612	220,105	72,243	40,363	2,177	10,348	19,356	0
081	Respiratory Therapy			0	1,494	1,739	3,108	6,340	2,081	1,163	63	298	558	0
082	Occupational Therapy			171,656	9,189	10,696	19,120	210,661	69,143	38,631	2,083	9,904	18,526	0
083	Speech Pathology			61,925	1,182	1,376	2,459	66,941	21,971	12,276	662	3,147	5,887	0
085	Pharmacy			0	0	84,975	0	84,975	27,891	15,583	840	3,995	7,473	0
090	Laboratory			0	0	28,483	0	28,483	9,349	5,223	282	1,339	2,505	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,007	0	5,007	1,643	918	50	235	440	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			3,279,618	770,455	793,411	472,599	5,316,083	1,744,852	974,860	52,571	249,925	467,496	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	408	0	408	134	75	4	19	36	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,962,599		\$ 3,693,296	\$ 791,980	\$ 976,831	\$ 517,391	\$ 5,979,498	\$ 1,962,599					
	Total Administrative Costs							\$ 1,962,599		\$ 1,096,517	\$ 59,131	\$ 281,114	\$ 525,837	\$ -
	Unit Cost Multiplier							0.32822138						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 204,873	\$ 47,029	\$ 66,370	\$ 318,272						
	TOTAL FACILITY COSTS							\$ 8,260,369						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 14)	Plant Ops (SQ FT) 5 (Adj 15)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (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											
5	Plant Operations and Maintenance	999									
10	Housekeeping	586	586								
60	Laundry and Linen	1,115	1,115	1,115							
65	Dietary	1,908	1,908	1,908							
155	Social Services	113	113	113							
160	Activities	0	0	0							
165	Administration	2,970	2,970	2,970							
166	Medical Records	404	404	404							
170	Inservice Education - Nursing	0	0	0							
ANCILLARY SERVICES											
75	Patient Supplies	0	0	0						39,491	39,491
77	Specialized Support Surfaces	25	25	25						1,003	1,003
80	Physical Therapy	997	997	997						220,105	220,105
81	Respiratory Therapy	158	158	158						6,340	6,340
82	Occupational Therapy	972	972	972						210,661	210,661
83	Speech Pathology	125	125	125						66,941	66,941
85	Pharmacy	0	0	0						84,975	84,975
90	Laboratory	0	0	0						28,483	28,483
95	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						5,007	5,007
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	20,889	20,889	20,889	192,650	115,590	3,324,593	3,324,593	3,324,593	5,316,083	5,316,083
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	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				408	408
145	Other Nonreimbursable	0	0	0	0	0				0	0
TOTAL STATISTICS		31,261	30,262	29,676	192,650	115,590	3,324,593	3,324,593	3,324,593	5,979,498	5,979,498
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 39,962 0.012020118	\$ 108,916 0.032760702			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 126,317 4.17411275	\$ 156,664 5.27914915	\$ 152,951 0.79393401	\$ 350,598 3.03311553	\$ 1,068 0.00032131	\$ - 0.00000000	\$ 68,368 0.02056432	\$ 28,076 0.00469541	\$ 176,797 0.02956722
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 301,180 9.95241557	\$ 31,207 1.05159440	\$ 43,616 0.22640265	\$ 318,497 2.75539970	\$ 4,298 0.00129293	\$ 3,284 0.00098779	\$ - 0.00000000	\$ 32,682 0.00546566	\$ 14,347 0.00239930
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 583,761 18.67377883	\$ 18,655 0.61645314	\$ 11,304 0.38091643	\$ 21,933 0.11385066	\$ 37,533 0.32470414	\$ 2,223 0.00066861	\$ - 0.00000000	\$ - 0.00000000	\$ 58,423 0.00977061	\$ 7,947 0.00132907

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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	\$ 100,560	\$ 0	\$ 100,560	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,127	(370)	25,757	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	301,180	0	301,180	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 427,867	\$ (370)	\$ 427,497	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 124,241	\$ 0	\$ 124,241	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,435	(458)	29,977	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,375	0	25,375	(Sch 4)
010		Housekeeping - Total	6300	\$ 180,051	\$ (458)	\$ 179,593	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,174	0	9,174	(Sch 5)
025		Depreciation: Equipment	7140	51,564	0	51,564	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	482,617	0	482,617	(Sch 5)
040		Property Taxes	7300	36,611	3,795	40,406	(Sch 5)
045		Property Insurance	7400	8,288	(7,572)	716	(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		\$ 1,196,172	\$ (4,605)	\$ 1,191,567	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 112,728	\$ 0	\$ 112,728	(Sch 3)
060	.20-.39	Fringe Benefits	6400	30,098	(415)	29,683	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,347	0	31,347	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 174,173	\$ (415)	\$ 173,758	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 269,445	\$ 0	\$ 269,445	(Sch 3)
065	.20-.39	Fringe Benefits	6500	64,107	(991)	63,116	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	297,501	0	297,501	(Sch 4)
065		Dietary - Total	6500	\$ 631,053	\$ (991)	\$ 630,062	
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	17,915	21,576	39,491	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,915	\$ 21,576	\$ 39,491	
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:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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	177,812	2,285	180,097	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 177,812	\$ 2,285	\$ 180,097	
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	169,478	2,178	171,656	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 169,478	\$ 2,178	\$ 171,656	
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	61,139	786	61,925	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 61,139	\$ 786	\$ 61,925	
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	84,975	0	84,975	(Sch 4)
085		Pharmacy - Total	8300	\$ 84,975	\$ 0	\$ 84,975	
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	28,483	0	28,483	(Sch 4)
090		Laboratory - Total	8400	\$ 28,483	\$ 0	\$ 28,483	
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	5,007	0	5,007	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,007	\$ 0	\$ 5,007	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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		\$ 544,809	\$ 26,825	\$ 571,634	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,631,681	\$ 0	\$ 2,631,681	(Sch 2)
105	.20-.39	Fringe Benefits	6110	506,572	(9,682)	496,890	(Sch 2)
105	.49	Agency Staff	6110	2,169	0	2,169	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	406,906	(213,053)	193,853	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,547,328	\$ (222,735)	\$ 3,324,593	
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:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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
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	408	0	408
140		Beauty and Barber - Total	8900	\$ 408	\$ 0	\$ 408
						(Sch 2)
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		\$ 3,547,736	\$ (222,735)	\$ 3,325,001
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,628	\$ 0	\$ 31,628
155	.20-.39	Fringe Benefits	6600	8,451	(117)	8,334
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	3,055	0	3,055
155		Social Services - Total	6600	\$ 43,134	\$ (117)	\$ 43,017
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

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

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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	\$ 87,988	\$ 0	\$ 87,988	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,253	(325)	20,928	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,284	0	3,284	(Sch 4)
160		Activities - Total	6700	\$ 112,525	\$ (325)	\$ 112,200	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 213,799	\$ 0	\$ 213,799	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,832	(100)	47,732	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	819,991	14,279	834,270	(Sch 6)
165		Administration - Total	6900	\$ 1,081,622	\$ 14,179	\$ 1,095,801	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 141,408	\$ 0	\$ 141,408	(Sch 3)
166	.20-.39	Fringe Benefits	6900	31,636	(66)	31,570	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,901	0	9,901	(Sch 4)
166		Medical Records - Total	6900	\$ 182,945	\$ (66)	\$ 182,879	
167		CDPH Licensing Fees	6900	\$ 59,131	\$ 0	\$ 59,131	(Sch 6)
168		Professional Liability Insurance	6900	\$ 303,525	\$ (22,411)	\$ 281,114	(Sch 6)
169		Quality Assurance Fees	6900	\$ 525,837	\$ 0	\$ 525,837	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,668	\$ 0	\$ 54,668	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,902	(202)	13,700	(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	\$ 68,570	\$ (202)	\$ 68,368	
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		\$ 2,377,289	\$ (8,942)	\$ 2,368,347	
200		Total		\$ 8,471,232	\$ (210,863)	\$ 8,260,369	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 10,484	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$210,863)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,572)</u>	<u>3,795</u>	<u>(1,963)</u>
		Total	(To Sch 8)							

Provider Name:
KIT CARSON NURSING AND REHABILITATION CENTER

Provider NPI:
1467449603

OSHPD Facility Number:
206030915

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits			(340)						
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits			(420)						
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits			(381)						
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits			(910)						
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff		2,285							
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff		2,178							
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff		786							

Provider Name							Fiscal Period		Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467449603		19
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		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	\$10,484	\$10,484	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$303,525	(\$3,990)	\$299,535 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	819,991	3,990	823,981 *	
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$406,906	(\$21,576)	\$385,330 *	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To reclassify oxygen and other gases expenses to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51511(c)	17,915	21,576	39,491	
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$385,330	(\$25,200)	\$360,130 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)	* 823,981	25,200	849,181 *	
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$360,130	(\$166,230)	\$193,900 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify quality assessment expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2304 and 2302.8	* 849,181	166,230	1,015,411 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603		19
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
6	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$26,127	(\$30)	\$26,097 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	30,435	(38)	30,397 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	30,098	(34)	30,064 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	64,107	(81)	64,026 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	506,572	(796)	505,776 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,451	(10)	8,441 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	21,253	(27)	21,226 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	13,902	(17)	13,885 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	47,832	622	48,454 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	31,636	411	32,047 *
							To adjust the reported fringe benefit to agree with the auditor's re-calculated schedule.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603		19
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>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property insurance expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$8,288	(\$7,572)	\$716
8	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the provider's invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$36,611	\$3,795	\$40,406
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust legal expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$1,015,411	(\$1,963)	\$1,013,448 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Eva Care Group, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,013,448	(\$191,516)	\$821,932 *
11	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff		\$177,812	\$2,285	\$180,097
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff		169,478	2,178	171,656
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff		61,139	786	61,925
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the provider's elimination of profit margin for services provided by related organizations. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1005, 2300 and 2304	*	193,900	(47)	193,853
12	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$26,097	(\$340)	\$25,757
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	30,397	(420)	\$29,977
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	30,064	(381)	29,683
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	64,026	(910)	63,116
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	505,776	(8,886)	496,890
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	8,441	(107)	8,334
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	21,226	(298)	20,928
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	48,454	(722)	47,732
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	821,932	5,028	826,960 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	32,047	(477)	31,570
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust the provider's elimination of profit margin for worker's compensation provided by related organizations. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1005, 2300 and 2304	*	13,885	(185)	13,700

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467449603		19
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>ADJUSTMENTS TO REPORTED COSTS</u>											
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$826,960	\$7,310	\$834,270
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	299,535	(18,421)	281,114
							To adjust the provider's elimination of profit margin for professional liability insurance provided by related organizations. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1005, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
14	10.7	075	1	7	075	Patient Supplies (Square Footage)	1,162	(1,162)	0	
	10.7	165	1	7	165	Administration	3,739	(769)	2,970	
	10.7	170	1	7	170	Inservice Education - Nursing	873	(873)	0	
	10.7	175	1	7	N/A	Total - Square Footage	34,065	(2,804)	31,261	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
15	10.7	075	2	7	075	Patient Supplies (Square Footage)	1,162	(1,162)	0	
	10.7	165	2	7	165	Administration	0	2,970	2,970	
	10.7	170	2	7	170	Inservice Education - Nursing	873	(873)	0	
	10.7	175	2	7	N/A	Total - Square Footage	29,327	935	30,262	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
16	10.7	060	3	7	060	Laundry and Linen (Square Footage)	0	1,115	1,115	
	10.7	075	3	7	075	Patient Supplies	1,162	(1,162)	0	
	10.7	165	3	7	165	Administration	0	2,970	2,970	
	10.7	170	3	7	170	Inservice Education - Nursing	873	(873)	0	
	10.7	175	3	7	N/A	Total - Square Footage	27,626	2,050	29,676	
To establish the proper square footage statistics 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
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467449603		19
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
17	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 5, 2012 Report Date: December 6, 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	28,292	(220)	28,072
18	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	30	30

Provider Name							Fiscal Period			Provider NPI		Adjustments
KIT CARSON NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1467449603		19
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>												
19	Not Reported			1	14		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	\$34,047	\$34,047	