

**REPORT
ON THE
RATE SETTING AUDIT**

**KINDRED NURSING AND REHAB – YGNACIO VALLEY
WALNUT CREEK, CALIFORNIA
NPI NUMBER: 1639199409**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Auditor: Jeanene Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 17, 2013

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, Kentucky 40202

KINDRED NURSING & REHAB – YGNACIO VALLEY
NATIONAL PROVIDER IDENTIFIER (NPI) 1639199409
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available

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 \$6,789, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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

Donna Dornbrook
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility No.:
206071107

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	\$ 3,036,928	\$ 103.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 756,652	\$ 25.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 659,281	\$ 22.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,165,642	\$ 39.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 66,946	\$ 2.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,116	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 150,113	\$ 5.11
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 321,250	\$ 10.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 993,425	\$ 33.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,219,879.00	\$ 7,169,353	\$ 243.84
12	Total Patient Days (Adj 6)	29,374	29,402	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.79	\$ 243.84	
14	Overpayments (Adj 8-10)	\$ 0	\$ (6,789)	
15	Medi-Cal Days (Adj 7)	21,212	20,890	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility No.:
206071107

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility No.:
206071107

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	\$ 67,719	\$ 67,719		
160	Activities	95,387		\$ 95,387	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	11,627	0	0	11,627
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,873,822	67,719	95,387	3,036,928 *
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	\$ 3,048,555	\$ 67,719	\$ 95,387	\$ 3,048,555

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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	\$ 65,874	\$ 65,874										
010	Housekeeping	113,407	635	\$ 114,042									
060	Laundry and Linen	72,848	1,047	1,830	\$ 75,725								
065	Dietary	361,157	9,935	17,367	0	\$ 388,460							
155	Social Services	N/A	188	329	0	0	\$ 517						
160	Activities	N/A	3,183	5,564	0	0	0	\$ 8,747					
165	Administration	N/A	3,201	5,595	0	0	0	0		\$ 8,795	\$ 8,795		
166	Medical Records	49,469	433	757	0	0	0	0		50,659		\$ 50,659	
170	Inservice Education - Nursing	116,849	703	1,228	0	0	0	0	\$ 118,780				
ANCILLARY SERVICES													
075	Patient Supplies		940	1,644	0	0	0	0	0	2,584	91	523	\$ 3,197
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,011	1,768	0	0	0	0	0	2,779	397	2,285	5,461
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,416	2,475	0	0	0	0	0	3,891	548	3,157	7,596
083	Speech Pathology		188	329	0	0	0	0	0	517	136	786	1,439
085	Pharmacy		0	0	0	0	0	0	0	0	372	2,145	2,517
090	Laboratory		0	0	0	0	0	0	0	0	84	483	567
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	71	410	481
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		42,427	74,165	75,725	388,460	517	8,747	118,780	708,819	7,076	40,757	756,652 *
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		568	992	0	0	0	0	0	1,560	20	113	1,693
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 779,604	\$ 65,874	\$ 114,042	\$ 75,725	\$ 388,460	\$ 517	\$ 8,747	\$ 118,780	\$ 720,150	\$ 8,795	\$ 50,659	\$ 779,604

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 241,841	\$ 241,841										
010	Housekeeping	19,801	2,332	\$ 22,133									
060	Laundry and Linen	44,038	3,843	355	\$ 48,236								
065	Dietary	233,521	36,475	3,371	0	\$ 273,366							
155	Social Services	22	690	64	0	0	\$ 776						
160	Activities	9,764	11,685	1,080	0	0	0	\$ 22,529					
165	Administration	N/A	11,750	1,086	0	0	0	0		\$ 12,836	\$ 12,836		
166	Medical Records	4,036	1,589	147	0	0	0	0		5,772		\$ 5,772	
170	Inservice Education - Nursing	758	2,579	238	0	0	0	0	\$ 3,576				
ANCILLARY SERVICES													
075	Patient Supplies	34,158	3,452	319	0	0	0	0	0	37,929	132	60	\$ 38,121
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	284,459	3,713	343	0	0	0	0	0	288,515	579	260	289,354
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	392,486	5,198	480	0	0	0	0	0	398,164	800	360	399,324
083	Speech Pathology	102,180	690	64	0	0	0	0	0	102,934	199	90	103,223
085	Pharmacy	292,767	0	0	0	0	0	0	0	292,767	543	244	293,555
090	Laboratory	65,892	0	0	0	0	0	0	0	65,892	122	55	66,069
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	55,985	0	0	0	0	0	0	0	55,985	104	47	56,136
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	125,673	155,760	14,394	48,236	273,366	776	22,529	3,576	644,310	10,327	4,644	659,281
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	2,084	193	0	0	0	0	0	2,277	29	13	2,318
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,907,381	\$ 241,841	\$ 22,133	\$ 48,236	\$ 273,366	\$ 776	\$ 22,529	\$ 3,576	\$ 1,888,773	\$ 12,836	\$ 5,772	\$ 1,907,381

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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)	\$ 1,258,910	95%							
	Property Tax (line 40)	72,303	5%	\$ 1,331,213						
005	Plant Operations and Maintenance			42,685	\$ 42,685					
010	Housekeeping			12,424	412	\$ 12,835				
060	Laundry and Linen			20,475	678	206	\$ 21,359			
065	Dietary			194,338	6,438	1,955	0	\$ 202,730		
155	Social Services			3,679	122	37	0	0	\$ 3,837	
160	Activities			62,257	2,062	626	0	0	0	\$ 64,946
165	Administration			62,604	2,074	630	0	0	0	0
166	Medical Records			8,468	281	85	0	0	0	0
170	Inservice Education - Nursing			13,742	455	138	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			18,393	609	185	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,781	655	199	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			27,693	917	279	0	0	0	0
083	Speech Pathology			3,679	122	37	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			829,891	27,492	8,347	21,359	202,730	3,837	64,946
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			11,105	368	112	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,331,213	100%	\$ 1,331,213	\$ 42,685	\$ 12,835	\$ 21,359	\$ 202,730	\$ 3,837	\$ 64,946

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,258,910	95%							
	Property Tax (line 40)	72,303	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 65,308	\$ 65,308				
166	Medical Records				8,833		\$ 8,833			
170	Inservice Education - Nursing			\$ 14,336						
	ANCILLARY SERVICES									
075	Patient Supplies			0	19,187	674	91	\$ 19,952	\$ 18,868	\$ 1,084
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	20,635	2,946	398	23,980	22,677	1,302
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	28,889	4,070	551	33,510	31,690	1,820
083	Speech Pathology			0	3,837	1,013	137	4,988	4,717	271
085	Pharmacy			0	0	2,765	374	3,139	2,969	171
090	Laboratory			0	0	622	84	707	668	38
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	529	72	600	568	33
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			14,336	1,172,939	52,543	7,107	1,232,588	1,165,642	66,946
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	11,585	146	20	11,750	11,112	638
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,331,213	100%	\$ 14,336	\$ 1,257,072	\$ 65,308	\$ 8,833	\$ 1,331,213	\$ 1,258,910	\$ 72,303

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,637												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,224,145												
	Total Costs Allocable as Administration	1,234,782	67%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	186,584	10%											
169	Quality Assurance Fees	399,299	22%											
174	Caregiver Training	0	0%											
	Total	1,844,425	100%						\$ 1,844,425					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 11,627	\$ 2,584	\$ 37,929	\$ 19,187	\$ 71,327	19,026	\$ 12,737	\$ 245	\$ 1,925	\$ 4,119	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,779	288,515	20,635	311,929	83,206	55,703	1,072	8,417	18,013	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,891	398,164	28,889	430,944	114,952	76,957	1,481	11,629	24,886	0
083	Speech Pathology			0	517	102,934	3,837	107,288	28,619	19,159	369	2,895	6,196	0
085	Pharmacy			0	0	292,767	0	292,767	78,094	52,282	1,006	7,900	16,907	0
090	Laboratory			0	0	65,892	0	65,892	17,576	11,767	226	1,778	3,805	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	55,985	0	55,985	14,934	9,998	192	1,511	3,233	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			3,036,928	708,819	644,310	1,172,939	5,562,996	1,483,904	993,425	19,116	150,113	321,250	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	1,560	2,277	11,585	15,422	4,114	2,754	53	416	891	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,844,425		\$ 3,048,555	\$ 720,150	\$ 1,888,773	\$ 1,257,072	\$ 6,914,550	\$ 1,844,425					
	Total Administrative Costs							\$ 1,844,425		\$ 1,234,782	\$ 23,760	\$ 186,584	\$ 399,299	\$ -
	Unit Cost Multiplier							0.26674550						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,454	\$ 18,608	\$ 74,141	\$ 152,203							
	TOTAL FACILITY COSTS							\$ 8,911,178						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 1,5)	Hskpng (SQ FT) 10 (Adj 1,5)	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										
005	Plant Operations and Maintenance	615									
010	Housekeeping	179	179								
060	Laundry and Linen	295	295	295							
065	Dietary	2,800	2,800	2,800							
155	Social Services	53	53	53							
160	Activities	897	897	897							
165	Administration	902	902	902							
166	Medical Records	122	122	122							
170	Inservice Education - Nursing	198	198	198							
	ANCILLARY SERVICES										
075	Patient Supplies	265	265	265						71,327	71,327
077	Specialized Support Surfaces									0	0
080	Physical Therapy	285	285	285						311,929	311,929
081	Respiratory Therapy									0	0
082	Occupational Therapy	399	399	399						430,944	430,944
083	Speech Pathology	53	53	53						107,288	107,288
085	Pharmacy									292,767	292,767
090	Laboratory									65,892	65,892
095	Home Health Services									0	0
100	Other Ancillary Services									55,985	55,985
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,957	11,957	11,957	57,726	86,589	2,999,495	2,999,495	2,999,495	5,562,996	5,562,996
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	160	160	160						15,422	15,422
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,180	18,565	18,386	57,726	86,589	2,999,495	2,999,495	2,999,495	6,914,550	6,914,550
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 67,719	\$ 95,387			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.0225768	0.03180102			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 65,874	\$ 114,042	\$ 75,725	\$ 388,460	\$ 517	\$ 8,747	\$ 118,780	\$ 8,795	\$ 50,659
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.54828979	6.20266202	1.31179245	4.48624727	0.00017230	0.00291603	0.03959990	0.00127201	0.00732638
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 241,841	\$ 22,133	\$ 48,236	\$ 273,366	\$ 776	\$ 22,529	\$ 3,576	\$ 12,836	\$ 5,772
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.02671694	1.20378453	0.83560264	3.15705695	0.00025878	0.00751085	0.00119208	0.00185636	0.00083478
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,331,213	\$ 42,685	\$ 12,835	\$ 21,359	\$ 202,730	\$ 3,837	\$ 64,946	\$ 14,336	\$ 65,308	\$ 8,833
	UNIT COST MULTIPLIER (CAPITAL COSTS)	69.40630866	2.29921249	0.69810118	0.37000777	2.34129211	0.00127935	0.02165233	0.00477944	0.00944502	0.00127749

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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	\$ 47,586	\$ 0	\$ 47,586	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,288	0	18,288	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	241,841	0	241,841	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 307,715	\$ 0	\$ 307,715	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	113,407	0	113,407	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,801	0	19,801	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,208	\$ 0	\$ 133,208	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,790	\$ 0	\$ 1,790	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	23,251	0	23,251	(Sch 5)
025		Depreciation: Equipment	7140	27,571	0	27,571	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	18,720	0	18,720	(Sch 5)
035		Leases and Rentals	7200	1,187,578	0	1,187,578	(Sch 5)
040		Property Taxes	7300	72,303	0	72,303	(Sch 5)
045		Property Insurance	7400	10,637	0	10,637	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,782,773	\$ 0	\$ 1,782,773	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	72,848	0	72,848	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,038	0	44,038	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,886	\$ 0	\$ 116,886	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 274,076	\$ 0	\$ 274,076	(Sch 3)
065	.20-.39	Fringe Benefits	6500	87,081	0	87,081	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	233,521	0	233,521	(Sch 4)
065		Dietary - Total	6500	\$ 594,678	\$ 0	\$ 594,678	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 8,964	\$ 0	\$ 8,964	(Sch 2)
075	.20-.39	Fringe Benefits	8100	2,663	0	2,663	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,158	0	34,158	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,785	\$ 0	\$ 45,785	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	284,459	0	284,459	(Sch 4)
080		Physical Therapy - Total	8200	\$ 284,459	\$ 0	\$ 284,459	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	392,486	0	392,486	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 392,486	\$ 0	\$ 392,486	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	102,180	0	102,180	(Sch 4)
083		Speech Pathology - Total	8280	\$ 102,180	\$ 0	\$ 102,180	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	292,767	0	292,767	(Sch 4)
085		Pharmacy - Total	8300	\$ 292,767	\$ 0	\$ 292,767	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	65,892	0	65,892	(Sch 4)
090		Laboratory - Total	8400	\$ 65,892	\$ 0	\$ 65,892	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	55,985	0	55,985	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 55,985	\$ 0	\$ 55,985	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,239,554	\$ 0	\$ 1,239,554	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,324,167	\$ (79,250)	\$ 2,244,917	(Sch 2)
105	.20-.39	Fringe Benefits	6110	651,103	(22,198)	628,905	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	125,673	0	125,673	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,100,943	\$ (101,448)	\$ 2,999,495	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		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 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,100,943	\$ (101,448)	\$ 2,999,495
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,399	\$ 0	\$ 51,399 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,320	0	16,320 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	22	0	22 (Sch 4)
155		Social Services - Total	6600	\$ 67,741	\$ 0	\$ 67,741

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINDRED NURSING AND REHAB - YGNACIO VALLEY

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

Provider NPI:
1639199409

OSHPD Facility Number:
206071107

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	\$ 71,257	\$ 0	\$ 71,257	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,130	0	24,130	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,764	0	9,764	(Sch 4)
160		Activities - Total	6700	\$ 105,151	\$ 0	\$ 105,151	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 345,275	\$ 79,250	\$ 424,525	(Sch 6)
165	.20-.39	Fringe Benefits	6900	123,190	22,198	145,388	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	653,877	355	654,232	(Sch 6)
165		Administration - Total	6900	\$ 1,122,342	\$ 101,803	\$ 1,224,145	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,701	\$ 0	\$ 36,701	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,768	0	12,768	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,391	(355)	4,036	(Sch 4)
166		Medical Records - Total	6900	\$ 53,860	\$ (355)	\$ 53,505	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 186,584	\$ 0	\$ 186,584	(Sch 6)
169		Quality Assurance Fees	6900	\$ 399,299	\$ 0	\$ 399,299	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 87,731	\$ 0	\$ 87,731	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,118	0	29,118	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	758	0	758	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 117,607	\$ 0	\$ 117,607	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,076,344	\$ 101,448	\$ 2,177,792	
200		Total		\$ 8,911,178	\$ 0	\$ 8,911,178	

210	0.24	Total Facility Group Health Insurance * (Adj 2)	6900			\$ 173,236	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KINDRED NURSING AND REHAB - YGNACIO VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639199409	10	
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 ADJUSTMENTS</u>										
1	10.7	005	2,3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	615	(615)	0
	10.7	010	3	7	010	N/A	Housekeeping	179	(179)	0
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operation:	19,180	(615)	18,565
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	19,180	(794)	18,386
							To adjust reported square footage statistics to agree with the audit report format in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
2	N/A			8	210	N/A	Total Facility Group Health Insurance	\$0	\$173,236	\$173,236
							To identify health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
KINDRED NURSING AND REHAB - YGNACIO VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639199409		10
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>										
3	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		(\$355)	\$4,036
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		355	654,232
							To reclassify the provider's offset of medical records sales to the appropriate cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$4,391 653,877		
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,324,167	(\$79,250)	\$2,244,917
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	651,103	(22,198)	628,905
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	345,275	79,250	424,525
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	123,190	22,198	145,388
							To reclassify case manager expense to agree with AB 1629 reporting requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000			

Provider Name							Fiscal Period		Provider NPI		Adjustments			
KINDRED NURSING AND REHAB - YGNACIO VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639199409		10			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>														
5	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	189	76	265				
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	12,033	(76)	11,957				
							To adjust square footage statistics to agree with provider's records 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
KINDRED NURSING AND REHAB - YGNACIO VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639199409		10
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>											
6	11(2)	105	1	1	12	N/A	Total Patient Days To adjust patient days to agree with provider's census records. 42 CFR 413.24 CMS Pub. 15-1, Sections 2205.4 and 2304 CCR, Title 22, Sections 51535(a) and 51535 (b)	29,374	28	29,402	
7	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 September 30, 2012 Report Date: October 16, 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	21,212	(322)	20,890	

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINDRED NURSING AND REHAB - YGNACIO VALLEY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639199409		10
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 OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
8							To recover Medi-Cal overpayments for excessive bedhold days. 42 CFR 433.139, 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Sections 51458.1 and 51535.1			\$434		
9							To recover Medi-Cal overpayments for amounts deducted from patient share of cost due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			4,327		
10							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			<u>2,028</u> \$6,789	\$6,789	