

**REPORT  
ON THE  
RATE SETTING AUDIT**

**KINGSBURG CARE AND REHABILITATION CENTER  
KINGSBURG, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1700833977**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Ken Phelan  
Auditor: Joy Maramag**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 24, 2013

Mike Ekness  
Director of Reimbursement, Western Region  
Reimbursement Department  
Sun Healthcare Group  
101 Sun Avenue NE  
Albuquerque, NM 87109

KINGSBURG CARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1700833977  
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. 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$545, which resulted from Medi-Cal overpayments

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.

Mike Ekness  
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility No.:  
206102153

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,582,420	\$ 85.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 743,563	\$ 24.49
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 514,405	\$ 16.94
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 193,820	\$ 6.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,154	\$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,391	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 111,671	\$ 3.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 370,501	\$ 12.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 635,977	\$ 20.94
11	Cost of Routine Service/Audited Total Costs	\$ 5,195,821	\$ 5,197,902	\$ 171.18
12	Total Patient Days (Adj )	30,365	30,365	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.11	\$ 171.18	
14	Overpayments (Adjs 3, 4)	\$ 0	\$ (545)	
15	Medi-Cal Days (Adj 2)	24,657	24,443	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility No.:  
206102153

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility No.:  
206102153

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 40,779	\$ 40,779		
160	Activities	93,826		\$ 93,826	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	159,306	0	0	159,306
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	63,084	0	0	63,084
083	Speech Pathology	3,870	0	0	3,870
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	40,832	0	0	40,832
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,447,815	40,779	93,826	2,582,420 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,849,512</b>	<b>\$ 40,779</b>	<b>\$ 93,826</b>	<b>\$ 2,849,512</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 42,127	\$ 42,127										
010	Housekeeping	160,798	330	\$ 161,128									
060	Laundry and Linen	105,750	1,080	4,164	\$ 110,994								
065	Dietary	297,117	7,131	27,490	0	\$ 331,738							
155	Social Services	N/A	186	715	0	0	\$ 901						
160	Activities	N/A	165	637	0	0	0	\$ 802					
165	Administration	N/A	1,992	7,681	0	0	0	0		\$ 9,673	\$ 9,673		
166	Medical Records	82,470	274	1,058	0	0	0	0		83,803		\$ 83,803	
170	Inservice Education - Nursing	74,212	0	0	0	0	0	0	\$ 74,212				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		572	2,204	0	0	0	0	0	2,776	18	157	\$ 2,952
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	14	16
080	Physical Therapy		287	1,107	0	0	0	0	0	1,394	359	3,109	4,862
081	Respiratory Therapy		58	225	0	0	0	0	0	284	2	16	302
082	Occupational Therapy		229	882	0	0	0	0	0	1,110	146	1,264	2,520
083	Speech Pathology		178	686	0	0	0	0	0	864	14	123	1,000
085	Pharmacy		274	1,058	0	0	0	0	0	1,333	235	2,039	3,607
090	Laboratory		0	0	0	0	0	0	0	0	20	175	195
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		320	1,234	0	0	0	0	0	1,555	186	1,613	3,353
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,050	111,987	110,994	331,738	901	802	74,212	659,683	8,680	75,199	743,563 *
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 *
<b>NONREIMBURSABLE</b>													
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	11	94	105
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 762,474	\$ 42,127	\$ 161,128	\$ 110,994	\$ 331,738	\$ 901	\$ 802	\$ 74,212	\$ 668,998	\$ 9,673	\$ 83,803	\$ 762,474

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 164,040	\$ 164,040										
010	Housekeeping	4,930	1,286	\$ 6,216									
060	Laundry and Linen	12,037	4,206	161	\$ 16,403								
065	Dietary	172,979	27,767	1,061	0	\$ 201,807							
155	Social Services	288	722	28	0	0	\$ 1,038						
160	Activities	1,974	643	25	0	0	0	\$ 2,642					
165	Administration	N/A	7,758	296	0	0	0	0		\$ 8,055	\$ 8,055		
166	Medical Records	2,566	1,069	41	0	0	0	0		3,676		\$ 3,676	
170	Inservice Education - Nursing	1,073	0	0	0	0	0	0	\$ 1,073				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,227	85	0	0	0	0	0	2,312	15	7	\$ 2,334
077	Specialized Support Surfaces	732	0	0	0	0	0	0	0	732	1	1	734
080	Physical Therapy	51	1,118	43	0	0	0	0	0	1,212	299	136	1,647
081	Respiratory Therapy	0	228	9	0	0	0	0	0	236	2	1	239
082	Occupational Therapy	79	891	34	0	0	0	0	0	1,004	121	55	1,181
083	Speech Pathology	0	693	26	0	0	0	0	0	719	12	5	736
085	Pharmacy	103,291	1,069	41	0	0	0	0	0	104,401	196	89	104,686
090	Laboratory	9,204	0	0	0	0	0	0	0	9,204	17	8	9,228
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	39,359	1,247	48	0	0	0	0	0	40,653	155	71	40,879
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	163,479	113,117	4,321	16,403	201,807	1,038	2,642	1,073	503,879	7,228	3,298	514,405 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,959	0	0	0	0	0	0	0	4,959	9	4	4,972
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 681,041</b>	<b>\$ 164,040</b>	<b>\$ 6,216</b>	<b>\$ 16,403</b>	<b>\$ 201,807</b>	<b>\$ 1,038</b>	<b>\$ 2,642</b>	<b>\$ 1,073</b>	<b>\$ 669,311</b>	<b>\$ 8,055</b>	<b>\$ 3,676</b>	<b>\$ 681,041</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 204,338	88%							
	Property Tax (line 40)	28,628	12%	\$ 232,966						
005	Plant Operations and Maintenance			7,508	\$ 7,508					
010	Housekeeping			1,768	59	\$ 1,827				
060	Laundry and Linen			5,780	192	47	\$ 6,020			
065	Dietary			38,164	1,271	312	0	\$ 39,746		
155	Social Services			993	33	8	0	0	\$ 1,034	
160	Activities			884	29	7	0	0	0	\$ 921
165	Administration			10,663	355	87	0	0	0	0
166	Medical Records			1,469	49	12	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,060	102	25	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,537	51	13	0	0	0	0
081	Respiratory Therapy			313	10	3	0	0	0	0
082	Occupational Therapy			1,224	41	10	0	0	0	0
083	Speech Pathology			952	32	8	0	0	0	0
085	Pharmacy			1,469	49	12	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			1,714	57	14	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			155,469	5,177	1,270	6,020	39,746	1,034	921
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
<b>NONREIMBURSABLE</b>										
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
	<b>TOTAL</b>	<b>\$ 232,966</b>	<b>100%</b>	<b>\$ 232,966</b>	<b>\$ 7,508</b>	<b>\$ 1,827</b>	<b>\$ 6,020</b>	<b>\$ 39,746</b>	<b>\$ 1,034</b>	<b>\$ 921</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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 88% Of Total	Property Tax 12% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 204,338	88%							
	Property Tax (line 40)	28,628	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,105	\$ 11,105				
166	Medical Records				1,530		\$ 1,530			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,187	21	3	\$ 3,211	\$ 2,816	\$ 395
077	Specialized Support Surfaces			0	0	2	0	2	2	0
080	Physical Therapy			0	1,601	412	57	2,069	1,815	254
081	Respiratory Therapy			0	326	2	0	328	288	40
082	Occupational Therapy			0	1,275	167	23	1,465	1,285	180
083	Speech Pathology			0	992	16	2	1,010	886	124
085	Pharmacy			0	1,530	270	37	1,837	1,611	226
090	Laboratory			0	0	23	3	26	23	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,785	214	29	2,028	1,779	249
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	209,637	9,965	1,373	220,975	193,820	27,154
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	12	2	14	12	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 232,966	100%	\$ -	\$ 220,331	\$ 11,105	\$ 1,530	\$ 232,966	\$ 204,338	\$ 28,628

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,447												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	703,287												
	Total Costs Allocable as Administration	708,734	56%											
167	CDPH Licensing Fees	20,495	2%											
168	Professional Liability Insurance	124,447	10%											
169	Quality Assurance Fees	412,887	33%											
174	Caregiver Training	0	0%											
	Total	1,266,563	100%						\$ 1,266,563					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,776	\$ 2,312	\$ 3,187	\$ 8,275	2,378	\$ 1,330	\$ 38	\$ 234	\$ 775	\$ -
077	Specialized Support Surfaces			0	0	732	0	732	210	118	3	21	69	0
080	Physical Therapy			159,306	1,394	1,212	1,601	163,513	46,981	26,289	760	4,616	15,315	0
081	Respiratory Therapy			0	284	236	326	846	243	136	4	24	79	0
082	Occupational Therapy			63,084	1,110	1,004	1,275	66,473	19,099	10,687	309	1,877	6,226	0
083	Speech Pathology			3,870	864	719	992	6,444	1,852	1,036	30	182	604	0
085	Pharmacy			0	1,333	104,401	1,530	107,263	30,819	17,246	499	3,028	10,047	0
090	Laboratory			0	0	9,204	0	9,204	2,645	1,480	43	260	862	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			40,832	1,555	40,653	1,785	84,825	24,372	13,638	394	2,395	7,945	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,582,420	659,683	503,879	209,637	3,955,619	1,136,540	635,977	18,391	111,671	370,501	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*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4,959	0	4,959	1,425	797	23	140	464	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,266,563		\$ 2,849,512	\$ 668,998	\$ 669,311	\$ 220,331	\$ 4,408,152	\$ 1,266,563					
	Total Administrative Costs							\$ 1,266,563		\$ 708,734	\$ 20,495	\$ 124,447	\$ 412,887	\$ -
	Unit Cost Multiplier							0.28732287						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,476	\$ 11,730	\$ 12,635	\$ 117,841							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,792,556						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	552									
010	Housekeeping	130	130								
060	Laundry and Linen	425	425	425							
065	Dietary	2,806	2,806	2,806							
155	Social Services	73	73	73							
160	Activities	65	65	65							
165	Administration	784	784	784							
166	Medical Records	108	108	108							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	225	225	225						8,275	8,275
077	Specialized Support Surfaces									732	732
080	Physical Therapy	113	113	113						163,513	163,513
081	Respiratory Therapy	23	23	23						846	846
082	Occupational Therapy	90	90	90						66,473	66,473
083	Speech Pathology	70	70	70						6,444	6,444
085	Pharmacy	108	108	108						107,263	107,263
090	Laboratory									9,204	9,204
095	Home Health Services									0	0
100	Other Ancillary Services	126	126	126						84,825	84,825
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,431	11,431	11,431	302,739	91,095	2,611,294	2,611,294	2,611,294	3,955,619	3,955,619
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									4,959	4,959
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	17,129	16,577	16,447	302,739	91,095	2,611,294	2,611,294	2,611,294	4,408,152	4,408,152
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 40,779 0.015616396	\$ 93,826 0.035930845			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,127 2.54129215	\$ 161,128 9.79682422	\$ 110,994 0.36663165	\$ 331,738 3.64166809	\$ 901 0.00034492	\$ 802 0.00030712	\$ 74,212 0.02841963	\$ 9,673 0.00219436	\$ 83,803 0.01901080
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 164,040 9.89563854	\$ 6,216 0.37796759	\$ 16,403 0.05418292	\$ 201,807 2.21534375	\$ 1,038 0.00039749	\$ 2,642 0.00101168	\$ 1,073 0.00041091	\$ 8,055 0.00182718	\$ 3,676 0.00083381
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 232,966 13.60067721	\$ 7,508 0.45289098	\$ 1,827 0.11108189	\$ 6,020 0.01988504	\$ 39,746 0.43631383	\$ 1,034 0.00039598	\$ 921 0.00035259	\$ - 0.00000000	\$ 11,105 0.00251922	\$ 1,530 0.00034704

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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	\$ 33,138	\$ 0	\$ 33,138	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,989	0	8,989	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	164,040	0	164,040	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 206,167	\$ 0	\$ 206,167	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	160,798	0	160,798	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	4,930	0	4,930	(Sch 4)
010		Housekeeping - Total	6300	\$ 165,728	\$ 0	\$ 165,728	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,453	\$ 0	\$ 1,453	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	118,545	0	118,545	(Sch 5)
025		Depreciation: Equipment	7140	11,337	0	11,337	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	73,003	0	73,003	(Sch 5)
040		Property Taxes	7300	28,628	0	28,628	(Sch 5)
045		Property Insurance	7400	5,447	0	5,447	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 610,308	\$ 0	\$ 610,308	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	105,750	0	105,750	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,037	0	12,037	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,787	\$ 0	\$ 117,787	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 226,407	\$ 0	\$ 226,407	(Sch 3)
065	.20-.39	Fringe Benefits	6500	70,710	0	70,710	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	172,979	0	172,979	(Sch 4)
065		Dietary - Total	6500	\$ 470,096	\$ 0	\$ 470,096	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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	732	0	732	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 732	\$ 0	\$ 732	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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	159,306	0	159,306	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	51	0	51	(Sch 4)
080		Physical Therapy - Total	8200	\$ 159,357	\$ 0	\$ 159,357	
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	63,084	0	63,084	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	79	0	79	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 63,163	\$ 0	\$ 63,163	
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	3,870	0	3,870	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,870	\$ 0	\$ 3,870	
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	103,291	0	103,291	(Sch 4)
085		Pharmacy - Total	8300	\$ 103,291	\$ 0	\$ 103,291	
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	9,204	0	9,204	(Sch 4)
090		Laboratory - Total	8400	\$ 9,204	\$ 0	\$ 9,204	
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	\$ 30,653	\$ 0	\$ 30,653	(Sch 2)
100	.20-.39	Fringe Benefits	8900	10,179	0	10,179	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	39,359	0	39,359	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 80,191	\$ 0	\$ 80,191	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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		\$ 419,808	\$ 0	\$ 419,808	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,855,833	0	\$ 1,855,833	(Sch 2)
105	.20-.39	Fringe Benefits	6110	591,982	0	591,982	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	163,479	0	163,479	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,611,294	\$ 0	\$ 2,611,294	
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:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,959	0	4,959 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,959	\$ 0	\$ 4,959
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,616,253	\$ 0	\$ 2,616,253
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,856	\$ 0	\$ 30,856 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,923	0	9,923 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	288	0	288 (Sch 4)
155		Social Services - Total	6600	\$ 41,067	\$ 0	\$ 41,067

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINGSBURG CARE AND REHABILITATION CENTER

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

Provider NPI:  
1700833977

OSHPD Facility Number:  
206102153

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	\$ 71,356	\$ 0	\$ 71,356	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,470	0	22,470	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,974	0	1,974	(Sch 4)
160		Activities - Total	6700	\$ 95,800	\$ 0	\$ 95,800	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 228,784	\$ 0	\$ 228,784	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,216	0	82,216	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	392,287	0	392,287	(Sch 6)
165		Administration - Total	6900	\$ 703,287	\$ 0	\$ 703,287	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,668	\$ 0	\$ 60,668	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,802	0	21,802	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,566	0	2,566	(Sch 4)
166		Medical Records - Total	6900	\$ 85,036	\$ 0	\$ 85,036	
167		CDPH Licensing Fees	6900	\$ 20,495	\$ 0	\$ 20,495	(Sch 6)
168		Professional Liability Insurance	6900	\$ 124,447	\$ 0	\$ 124,447	(Sch 6)
169		Quality Assurance Fees	6900	\$ 412,887	\$ 0	\$ 412,887	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,981	\$ 0	\$ 55,981	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,231	0	18,231	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,073	0	1,073	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,285	\$ 0	\$ 75,285	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,558,304	\$ 0	\$ 1,558,304	
200		<b>Total</b>		\$ 5,792,556	\$ 0	\$ 5,792,556	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 229,601	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGSBURG CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700833977		4
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$229,601	\$229,601		

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGSBURG CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700833977		4
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.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
2	4.1	5	2	1	15	N/A	Medi-Cal Days			24,657	(214)	24,443
							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 February 18, 2013 Report Date: February 19, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGSBURG CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700833977		4
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.						
<b>ADJUSTMENTS TO OTHER MATTERS</b>												
3	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$0	\$383	\$383 *	
4	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	*	\$383	\$162	\$545	

\*Balance carried forward from prior/to subsequent adjustments