

**REPORT
ON THE
RATE SETTING AUDIT**

**KINGS NURSING AND REHABILITATION CENTER
HANFORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588760623**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Effie Zoulek**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 17, 2013

Ko T. Yebisu, CFO
Mission Care Group
420 East Murray Avenue
Visalia, CA 93291-5053

KINGS NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588760623
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 \$64,653, 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.

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.

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:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility No.:
206160741

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	\$ 1,530,165	\$ 66.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 468,549	\$ 20.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 449,767	\$ 19.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 213,807	\$ 9.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,312	\$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,443	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 329,431	\$ 14.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 224,150	\$ 9.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 677,752	\$ 29.24
11	Cost of Routine Service/Audited Total Costs	\$ 3,936,008.00	\$ 3,936,376	\$ 169.80
12	Total Patient Days (Adj 12)	23,177	23,182	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.82	\$ 169.80	
14	Overpayments (Adj 14, 15)	\$ 0	\$ (64,653)	
15	Medi-Cal Days (Adj 13)	14,235	14,325	
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:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility No.:
206160741

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:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility No.:
206160741

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	\$ 36,070	\$ 36,070		
160	Activities	56,649		\$ 56,649	
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	400,739	0	0	400,739
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	248,380	0	0	248,380
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,437,446	36,070	56,649	1,530,165
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	\$ 2,179,284	\$ 36,070	\$ 56,649	\$ 2,179,284

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	\$ 40,058	\$ 40,058										
010	Housekeeping	122,448	371	\$ 122,819									
060	Laundry and Linen	53,635	1,710	5,291	\$ 60,636								
065	Dietary	224,032	4,789	14,820	0	\$ 243,641							
155	Social Services	N/A	349	1,081	0	0	\$ 1,430						
160	Activities	N/A	2,291	7,090	0	0	0	\$ 9,380					
165	Administration	N/A	2,702	8,362	0	0	0	0		\$ 11,064	\$ 11,064		
166	Medical Records	50,952	189	584	0	0	0	0		51,724		\$ 51,724	
170	Inservice Education - Nursing	17,410	791	2,449	0	0	0	0	\$ 20,651				
ANCILLARY SERVICES													
075	Patient Supplies		343	1,062	0	0	0	0	0	1,405	92	431	\$ 1,929
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,294	7,099	0	0	0	0	0	9,393	1,322	6,179	16,893
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,294	7,099	0	0	0	0	0	9,393	862	4,028	14,282
083	Speech Pathology		0	0	0	0	0	0	0	0	251	1,176	1,427
085	Pharmacy		0	0	0	0	0	0	0	0	515	2,406	2,920
090	Laboratory		0	0	0	0	0	0	0	0	25	116	141
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	74	345	419
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		21,521	66,600	60,636	243,641	1,430	9,380	20,651	423,859	7,875	36,815	468,549 *
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		414	1,282	0	0	0	0	0	1,696	34	157	1,887
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	15	72	87
	TOTAL	\$ 508,535	\$ 40,058	\$ 122,819	\$ 60,636	\$ 243,641	\$ 1,430	\$ 9,380	\$ 20,651	\$ 445,747	\$ 11,064	\$ 51,724	\$ 508,535

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	\$ 193,908	\$ 193,908										
010	Housekeeping	18,463	1,796	\$ 20,259									
060	Laundry and Linen	9,274	8,276	873	\$ 18,423								
065	Dietary	162,388	23,182	2,445	0	\$ 188,014							
155	Social Services	132	1,691	178	0	0	\$ 2,001						
160	Activities	2,280	11,089	1,169	0	0	0	\$ 14,539					
165	Administration	N/A	13,080	1,379	0	0	0	0		\$ 14,459	\$ 14,459		
166	Medical Records	198	913	96	0	0	0	0		1,207		\$ 1,207	
170	Inservice Education - Nursing	180	3,831	404	0	0	0	0	\$ 4,415				
ANCILLARY SERVICES													
075	Patient Supplies	24,962	1,661	175	0	0	0	0	0	26,798	121	10	\$ 26,929
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	713	11,104	1,171	0	0	0	0	0	12,988	1,727	144	14,860
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	11,104	1,171	0	0	0	0	0	12,275	1,126	94	13,495
083	Speech Pathology	83,668	0	0	0	0	0	0	0	83,668	329	27	84,024
085	Pharmacy	171,189	0	0	0	0	0	0	0	171,189	672	56	171,918
090	Laboratory	8,281	0	0	0	0	0	0	0	8,281	33	3	8,316
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,566	0	0	0	0	0	0	0	24,566	96	8	24,671
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	96,064	104,175	10,986	18,423	188,014	2,001	14,539	4,415	438,617	10,291	859	449,767 *
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	4,290	2,005	211	0	0	0	0	0	6,507	44	4	6,555
145	Other Nonreimbursable	5,090	0	0	0	0	0	0	0	5,090	20	2	5,112
	TOTAL	\$ 805,646	\$ 193,908	\$ 20,259	\$ 18,423	\$ 188,014	\$ 2,001	\$ 14,539	\$ 4,415	\$ 789,980	\$ 14,459	\$ 1,207	\$ 805,646

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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)	\$ 253,231	88%							
	Property Tax (line 40)	33,532	12%	\$ 286,763						
005	Plant Operations and Maintenance			23,340	\$ 23,340					
010	Housekeeping			2,440	216	\$ 2,656				
060	Laundry and Linen			11,243	996	114	\$ 12,353			
065	Dietary			31,492	2,790	320	0	\$ 34,603		
155	Social Services			2,297	204	23	0	0	\$ 2,524	
160	Activities			15,065	1,335	153	0	0	0	\$ 16,553
165	Administration			17,769	1,574	181	0	0	0	0
166	Medical Records			1,240	110	13	0	0	0	0
170	Inservice Education - Nursing			5,205	461	53	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,257	200	23	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,085	1,337	154	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,085	1,337	154	0	0	0	0
083	Speech Pathology			0	0	0	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			141,521	12,539	1,440	12,353	34,603	2,524	16,553
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			2,724	241	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 286,763	100%	\$ 286,763	\$ 23,340	\$ 2,656	\$ 12,353	\$ 34,603	\$ 2,524	\$ 16,553

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 253,231	88%							
	Property Tax (line 40)	33,532	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,524	\$ 19,524				
166	Medical Records				1,363		\$ 1,363			
170	Inservice Education - Nursing			\$ 5,719						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,480	163	11	\$ 2,654	\$ 2,343	\$ 310
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	16,575	2,332	163	19,070	16,840	2,230
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	16,575	1,520	106	18,202	16,073	2,128
083	Speech Pathology			0	0	444	31	475	419	56
085	Pharmacy			0	0	908	63	971	858	114
090	Laboratory			0	0	44	3	47	41	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	130	9	139	123	16
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			5,719	227,252	13,896	970	242,119	213,807	28,312
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	2,993	59	4	3,057	2,699	357
145	Other Nonreimbursable			0	0	27	2	29	26	3
	TOTAL	\$ 286,763	100%	\$ 5,719	\$ 265,876	\$ 19,524	\$ 1,363	\$ 286,763	\$ 253,231	\$ 33,532

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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. 54% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 26% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,705												
055	Interest - Other	457												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	940,063												
	Total Costs Allocable as Administration	952,225	54%											
167	CDPH Licensing Fees	20,292	1%											
168	Professional Liability Insurance	462,842	26%											
169	Quality Assurance Fees	314,926	18%											
174	Caregiver Training	0	0%											
	Total	1,750,285	100%						\$ 1,750,285					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,405	\$ 26,798	\$ 2,480	\$ 30,683	14,590	\$ 7,938	\$ 169	\$ 3,858	\$ 2,625	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			400,739	9,393	12,988	16,575	439,696	209,078	113,747	2,424	55,288	37,619	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			248,380	9,393	12,275	16,575	286,624	136,291	74,148	1,580	36,041	24,523	0
083	Speech Pathology			0	0	83,668	0	83,668	39,785	21,644	461	10,521	7,158	0
085	Pharmacy			0	0	171,189	0	171,189	81,401	44,286	944	21,526	14,646	0
090	Laboratory			0	0	8,281	0	8,281	3,938	2,142	46	1,041	708	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,566	0	24,566	11,681	6,355	135	3,089	2,102	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,530,165	423,859	438,617	227,252	2,619,893	1,245,776	677,752	14,443	329,431	224,150	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	1,696	6,507	2,993	11,197	5,324	2,896	62	1,408	958	0
145	Other Nonreimbursable			0	0	5,090	0	5,090	2,420	1,317	28	640	435	0
	SUBTOTAL	\$ 1,750,285		\$ 2,179,284	\$ 445,747	\$ 789,980	\$ 265,876	\$ 3,680,887	\$ 1,750,285					
	Total Administrative Costs							\$ 1,750,285		\$ 952,225	\$ 20,292	\$ 462,842	\$ 314,926	\$ -
	Unit Cost Multiplier							0.47550637						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,788	\$ 15,666	\$ 20,887	\$ 99,341							
	TOTAL FACILITY COSTS							\$ 5,530,513						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	1,148									
010	Housekeeping	120	120								
060	Laundry and Linen	553	553	553							
065	Dietary	1,549	1,549	1,549							
155	Social Services	113	113	113							
160	Activities	741	741	741							
165	Administration	874	874	874							
166	Medical Records	61	61	61							
170	Inservice Education - Nursing	256	256	256							
	ANCILLARY SERVICES										
075	Patient Supplies	111	111	111						30,683	30,683
077	Specialized Support Surfaces									0	0
080	Physical Therapy	742	742	742						439,696	439,696
081	Respiratory Therapy									0	0
082	Occupational Therapy	742	742	742						286,624	286,624
083	Speech Pathology									83,668	83,668
085	Pharmacy									171,189	171,189
090	Laboratory									8,281	8,281
095	Home Health Services									0	0
100	Other Ancillary Services									24,566	24,566
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,961	6,961	6,961	229,150	68,745	1,533,510	1,533,510	1,533,510	2,619,893	2,619,893
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	134	134	134						11,197	11,197
145	Other Nonreimbursable									5,090	5,090
	TOTAL STATISTICS	14,105	12,957	12,837	229,150	68,745	1,533,510	1,533,510	1,533,510	3,680,887	3,680,887
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,070 0.023521203	\$ 56,649 0.036940744			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 40,058 3.09161071	\$ 122,819 9.56757757	\$ 60,636 0.26461065	\$ 243,641 3.54412805	\$ 1,430 0.00093282	\$ 9,380 0.00611699	\$ 20,651 0.01346633	\$ 11,064 0.00300583	\$ 51,724 0.01405211
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 193,908 14.96550127	\$ 20,259 1.57816158	\$ 18,423 0.08039557	\$ 188,014 2.73494994	\$ 2,001 0.00130513	\$ 14,539 0.00948077	\$ 4,415 0.00287913	\$ 14,459 0.00392817	\$ 1,207 0.00032796
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 286,763 20.33059199	\$ 23,340 1.80130583	\$ 2,656 0.20688851	\$ 12,353 0.05390944	\$ 34,603 0.50334977	\$ 2,524 0.00164608	\$ 16,553 0.01079422	\$ 5,719 0.00372918	\$ 19,524 0.00530418	\$ 1,363 0.00037020

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	\$ 31,971	\$ 0	\$ 31,971	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,087	0	8,087	(Sch 3)
005	.79	Agency Staff	6200	11,563	(11,563)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,534	9,374	193,908	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 236,155	\$ (2,189)	\$ 233,966	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,624	\$ 0	\$ 93,624	(Sch 3)
010	.20-.39	Fringe Benefits	6300	28,824	0	28,824	(Sch 3)
010	.79	Agency Staff	6300	11,563	(11,563)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,463	0	18,463	(Sch 4)
010		Housekeeping - Total	6300	\$ 152,474	\$ (11,563)	\$ 140,911	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 51,895	\$ 0	\$ 51,895	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,463	0	26,463	(Sch 5)
025		Depreciation: Equipment	7140	23,530	0	23,530	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		5,265	5,265	(Sch 5)
040		Property Taxes	7300	36,054	(2,522)	33,532	(Sch 5)
045		Property Insurance	7400	11,705	0	11,705	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	146,078	0	146,078	(Sch 6)
055		Interest - Other	7600	\$ 457	\$ 0	\$ 457	(Sch 6)
057		Subtotal 005 - 055		\$ 684,811	\$ (11,009)	\$ 673,802	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,508	\$ 0	\$ 41,508	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,127	0	12,127	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,274	0	9,274	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 62,909	\$ 0	\$ 62,909	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 174,824	\$ 0	\$ 174,824	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,208	0	49,208	(Sch 3)
065	.79	Agency Staff	6500	30,577	(30,577)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	164,124	(1,736)	162,388	(Sch 4)
065		Dietary - Total	6500	\$ 418,733	\$ (32,313)	\$ 386,420	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,962	0	24,962	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,962	\$ 0	\$ 24,962	
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:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	400,739	0	400,739	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	713	0	713	(Sch 4)
080		Physical Therapy - Total	8200	\$ 401,452	\$ 0	\$ 401,452	
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	248,380	0	248,380	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 248,380	\$ 0	\$ 248,380	
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	83,668	0	83,668	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,668	\$ 0	\$ 83,668	
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	171,189	0	171,189	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,189	\$ 0	\$ 171,189	
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	8,281	0	8,281	(Sch 4)
090		Laboratory - Total	8400	\$ 8,281	\$ 0	\$ 8,281	
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	24,566	0	24,566	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,566	\$ 0	\$ 24,566	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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		\$ 962,498	\$ 0	\$ 962,498	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,156,818	\$ (21,482)	\$ 1,135,336	(Sch 2)
105	.20-.39	Fringe Benefits	6110	321,914	(19,804)	302,110	(Sch 2)
105	.49	Agency Staff	6110	872	(872)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	91,736	4,328	96,064	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,571,340	\$ (37,830)	\$ 1,533,510	
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:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	4,290	0	4,290 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,290	\$ 0	\$ 4,290
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		5,090	5,090 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 5,090	\$ 5,090
146		Subtotal 105 - 145		\$ 1,575,630	\$ (32,740)	\$ 1,542,890
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,257	\$ 0	\$ 27,257 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,813	0	8,813 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	132	0	132 (Sch 4)
155		Social Services - Total	6600	\$ 36,202	\$ 0	\$ 36,202

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KINGS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1588760623

OSHPD Facility Number:
206160741

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	\$ 43,000	\$ 0	\$ 43,000	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,649	0	13,649	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,554	(4,274)	2,280	(Sch 4)
160		Activities - Total	6700	\$ 63,203	\$ (4,274)	\$ 58,929	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 108,981	\$ 65,013	\$ 173,994	(Sch 6)
165	.20-.39	Fringe Benefits	6900	27,652	17,022	44,674	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	740,930	(19,535)	721,395	(Sch 6)
165		Administration - Total	6900	\$ 877,563	\$ 62,500	\$ 940,063	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,089	\$ 0	\$ 39,089	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,863	0	11,863	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	198	0	198	(Sch 4)
166		Medical Records - Total	6900	\$ 51,150	\$ 0	\$ 51,150	
167		CDPH Licensing Fees	6900	\$ 4,978	\$ 15,314	\$ 20,292	(Sch 6)
168		Professional Liability Insurance	6900	\$ 462,842	\$ 0	\$ 462,842	(Sch 6)
169		Quality Assurance Fees	6900	\$ 314,926	\$ 0	\$ 314,926	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 14,392	\$ 0	\$ 14,392	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,018	0	3,018	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	180	0	180	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 17,590	\$ 0	\$ 17,590	
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		\$ 1,828,454	\$ 73,540	\$ 1,901,994	
200		Total		\$ 5,533,035	\$ (2,522)	\$ 5,530,513	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 111,497	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588760623		15
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 expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$111,497	\$111,497

Provider Name							Fiscal Period	Provider NPI	Adjustments		
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588760623	15		
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>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$5,265	\$5,265	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	184,534	(124)	184,410 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	164,124	(920)	163,204 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	740,930	(4,221)	736,709 *	
To reclassify lease expenses from the using cost centers to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 OSPHD - LTC Manual, Chapter 3000, Section 3220.3											
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$108,981	\$21,482	\$130,463 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	27,652	5,978	33,630 *	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	1,156,818	(21,482)	1,135,336	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	321,914	(5,978)	315,936 *	
To reclassify central supply clerk wages and benefits to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501 OSHPD - LTC Manual, Chapter 3000, Section 3220.2											
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$130,463	\$42,835	\$173,298 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 33,630	10,868	44,498 *	
	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	11,563	(11,563)	0	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	11,563	(11,563)	0	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	30,577	(30,577)	0	
To reclassify supply purchasing personnel expense to the appropriate cost centers for proper cost determination and due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501 OSHPD - LTC Manual, Chapter 3000, Section 3220.2											

Provider Name							Fiscal Period	Provider NPI		Adjustments	
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588760623		15	
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>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$91,736	\$13,826	\$105,562 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 315,936	(13,826)	302,110	
							To reclassify employee wearing apparel expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2144.6, 2300 and 2304 OSHPD - LTC Manual, Chapter 3000, Section 3240.2				
6	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* \$184,410	\$9,498	\$193,908	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 105,562	(9,498)	96,064	
							To reclassify infectious waste expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 OSHPD - LTC Manual, Chapter 3000, Section 3220.2				
7	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	\$4,978	\$15,314	\$20,292	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 736,709	(15,314)	721,395	
							To reclassify facility license fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
8	10.5	145	4	8A-1	145	4	Other Nonreimbursable	\$0	\$4,274	\$4,274 *	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	6,554	(4,274)	2,280	
							To include candle light dinner expense served to guests in a nonreimbursable cost center for proper cost allocation and due to lack of documentation. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1588760623		15	
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>											
9	10.5	145	4	8A-1	145	4	Other Nonreimbursable	*	\$4,274	\$816	\$5,090
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	163,204	(816)	162,388
							To establish cost of non-resident meals in a nonreimbursable cost center for proper cost allocation. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328				
10	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$173,298	\$696	\$173,994
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	44,498	176	44,674
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff		872	(872)	0
							To reclassify regional director of nursing services expense to the appropriate cost centers for proper cost determination. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

Provider Name							Fiscal Period		Provider NPI		Adjustments
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1588760623		15
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
11	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the provider's records and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$36,054	(\$2,522)	\$33,532	

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588760623		15
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>												
12	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	23,177	5	23,182		
13	4.1	5	2	1	15	N/A	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 July 31, 2012 Report Date: September 4, 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	14,235	90	14,325		

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINGS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1588760623		15
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			
14							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			\$59,413		
15							To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>5,240</u> \$64,653	\$64,653	