

**REPORT
ON THE
RATE SETTING AUDIT**

**KEARNY MESA CONVALESCENT
AND NURSING HOME
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1619193729**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

Administrator
Kearny Mesa Convalescent and Nursing Home
7675 Family Circle Drive
San Diego, CA 92111

KEARNY MESA CONVALESCENT AND NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1619193729
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$2,719, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Administrator
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

KEARNY MESA CONVALESCENT AND NURSING HOME

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1619193729

OSHPD Facility No.:

206370732

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	\$ 3,361,573	\$ 103.87
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 930,995	\$ 28.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 876,689	\$ 27.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 44,652	\$ 1.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,486	\$ 0.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,880	\$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 52,268	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 374,037	\$ 11.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 584,016	\$ 18.05
11	Cost of Routine Service/Audited Total Costs	\$ 6,248,151.00	\$ 6,260,597	\$ 193.45
12	Total Patient Days (Adj)	32,363	32,363	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.06	\$ 193.45	
14	Overpayments (Adjs 4,5)	\$ 0	\$ 2,719	
15	Medi-Cal Days (Adj 3)	14,837	11,722	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

KEARNY MESA CONVALESCENT AND NURSING HOME

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1619193729

OSHPD Facility No.:

206370732

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

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

NPI:
1619193729

OSHPD Facility No.:
206370732

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	\$ 107,380	\$ 107,380		
160	Activities	166,733		\$ 166,733	
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	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	3,087,460	107,380	166,733	3,361,573 *
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	\$ 3,361,573	\$ 107,380	\$ 166,733	\$ 3,361,573

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

NPI:
1619193729

OSHPD Facility Number:
206370732

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	\$ 158,892	\$ 158,892										
010	Housekeeping	208,778	908	\$ 209,686									
060	Laundry and Linen	70,863	2,504	3,324	\$ 76,691								
065	Dietary	393,649	18,057	23,967	0	\$ 435,673							
155	Social Services	N/A	18,921	25,114	0	0	\$ 44,035						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	13,323	17,683	0	0	0	0		\$ 31,005	\$ 31,005		
166	Medical Records	105,676	0	0	0	0	0	0		105,676		\$ 105,676	
170	Inservice Education - Nursing	24,265	0	0	0	0	0	0	\$ 24,265				
ANCILLARY SERVICES													
075	Patient Supplies		1,234	1,638	0	0	0	0	0	2,873	227	774	\$ 3,874
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,904	2,528	0	0	0	0	0	4,432	1,296	4,418	10,146
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,266	4,316	5,583
083	Speech Pathology		0	0	0	0	0	0	0	0	241	821	1,062
085	Pharmacy		0	0	0	0	0	0	0	0	935	3,187	4,122
090	Laboratory		0	0	0	0	0	0	0	0	151	515	666
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	217	740	957
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		100,356	133,198	76,691	435,673	44,035	0	24,265	814,218	26,490	90,288	930,995
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,367	1,814	0	0	0	0	0	3,181	175	595	3,950
145	Other Nonreimbursable		317	421	0	0	0	0	0	739	6	21	766
	TOTAL	\$ 962,123	\$ 158,892	\$ 209,686	\$ 76,691	\$ 435,673	\$ 44,035	\$ -	\$ 24,265	\$ 825,442	\$ 31,005	\$ 105,676	\$ 962,123

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

NPI:
1619193729

OSHPD Facility Number:
206370732

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	\$ 140,745	\$ 140,745										
010	Housekeeping	34,620	804	\$ 35,424									
060	Laundry and Linen	107,213	2,218	561	\$ 109,993								
065	Dietary	342,870	15,995	4,049	0	\$ 362,914							
155	Social Services	0	16,760	4,243	0	0	\$ 21,003						
160	Activities	40,959	0	0	0	0	0	\$ 40,959					
165	Administration	N/A	11,801	2,987	0	0	0	0		\$ 14,788	\$ 14,788		
166	Medical Records	6,140	0	0	0	0	0	0		6,140		\$ 6,140	
170	Inservice Education - Nursing	1,982	0	0	0	0	0	0	\$ 1,982				
ANCILLARY SERVICES													
075	Patient Supplies	38,913	1,093	277	0	0	0	0	0	40,283	108	45	\$ 40,437
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	241,638	1,687	427	0	0	0	0	0	243,752	618	257	244,627
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	243,165	0	0	0	0	0	0	0	243,165	604	251	244,020
083	Speech Pathology	46,270	0	0	0	0	0	0	0	46,270	115	48	46,433
085	Pharmacy	179,555	0	0	0	0	0	0	0	179,555	446	185	180,186
090	Laboratory	29,020	0	0	0	0	0	0	0	29,020	72	30	29,122
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	41,676	0	0	0	0	0	0	0	41,676	104	43	41,823
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	210,561	88,894	22,503	109,993	362,914	21,003	40,959	1,982	858,808	12,635	5,246	876,689 *
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	28,332	1,211	306	0	0	0	0	0	29,849	83	35	29,967
145	Other Nonreimbursable	0	281	71	0	0	0	0	0	352	3	1	357
	TOTAL	\$ 1,733,659	\$ 140,745	\$ 35,424	\$ 109,993	\$ 362,914	\$ 21,003	\$ 40,959	\$ 1,982	\$ 1,712,731	\$ 14,788	\$ 6,140	\$ 1,733,659

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

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

NPI:
1619193729

OSHPD Facility Number:
206370732

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)	\$ 46,649	80%							
	Property Tax (line 40)	12,000	20%	\$ 58,649						
005	Plant Operations and Maintenance			1,199	\$ 1,199					
010	Housekeeping			328	7	\$ 335				
060	Laundry and Linen			905	19	5	\$ 930			
065	Dietary			6,529	136	38	0	\$ 6,703		
155	Social Services			6,841	143	40	0	0	\$ 7,024	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			4,817	101	28	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			446	9	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			689	14	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			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			36,285	757	213	930	6,703	7,024	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			494	10	3	0	0	0	0
145	Other Nonreimbursable			115	2	1	0	0	0	0
	TOTAL	\$ 58,649	100%	\$ 58,649	\$ 1,199	\$ 335	\$ 930	\$ 6,703	\$ 7,024	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

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

NPI:
1619193729

OSHPD Facility Number:
206370732

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 80% Of Total	Property Tax 20% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 46,649	80%							
	Property Tax (line 40)	12,000	20%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,946	\$ 4,946				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	458	36	0	\$ 494	\$ 393	\$ 101
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	707	207	0	914	727	187
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	202	0	202	161	41
083	Speech Pathology			0	0	38	0	38	31	8
085	Pharmacy			0	0	149	0	149	119	31
090	Laboratory			0	0	24	0	24	19	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	0	35	28	7
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	51,913	4,226	0	56,138	44,652	11,486 *
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	507	28	0	535	426	110
145	Other Nonreimbursable			0	118	1	0	119	95	24
	TOTAL	\$ 58,649	100%	\$ -	\$ 53,703	\$ 4,946	\$ -	\$ 58,649	\$ 46,649	\$ 12,000

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

NPI:
1619193729

OSHPD Facility Number:
206370732

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. 5% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	683,555												
	Total Costs Allocable as Administration	683,555	56%											
167	CDPH Licensing Fees	29,120	2%											
168	Professional Liability Insurance	61,177	5%											
169	Quality Assurance Fees	437,787	36%											
174	Caregiver Training	0	0%											
	Total	1,211,639	100%						\$ 1,211,639					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,873	\$ 40,283	\$ 458	\$ 43,614	8,876	\$ 5,008	\$ 213	\$ 448	\$ 3,207	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,432	243,752	707	248,891	50,654	28,577	1,217	2,558	18,302	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	243,165	0	243,165	49,489	27,919	1,189	2,499	17,881	0
083	Speech Pathology			0	0	46,270	0	46,270	9,417	5,313	226	475	3,402	0
085	Pharmacy			0	0	179,555	0	179,555	36,543	20,616	878	1,845	13,204	0
090	Laboratory			0	0	29,020	0	29,020	5,906	3,332	142	298	2,134	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41,676	0	41,676	8,482	4,785	204	428	3,065	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			3,361,573	814,218	858,808	51,913	5,086,512	1,035,201	584,016	24,880	52,268	374,037	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	3,181	29,849	507	33,537	6,825	3,851	164	345	2,466	0
145	Other Nonreimbursable			0	739	352	118	1,209	246	139	6	12	89	0
	SUBTOTAL	\$ 1,211,639		\$ 3,361,573	\$ 825,442	\$ 1,712,731	\$ 53,703	\$ 5,953,449	\$ 1,211,639					
	Total Administrative Costs							\$ 1,211,639		\$ 683,555	\$ 29,120	\$ 61,177	\$ 437,787	\$ -
	Unit Cost Multiplier							0.20351884						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,681	\$ 20,928	\$ 4,946	\$ 162,555							
	TOTAL FACILITY COSTS							\$ 7,327,643						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

NPI:
1619193729

OSHPD Facility Number:
206370732

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	376									
010	Housekeeping	103	103								
060	Laundry and Linen	284	284	284							
065	Dietary	2,048	2,048	2,048							
155	Social Services	2,146	2,146	2,146							
160	Activities										
165	Administration	1,511	1,511	1,511							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	140	140	140						43,614	43,614
077	Specialized Support Surfaces									0	0
080	Physical Therapy	216	216	216						248,891	248,891
081	Respiratory Therapy									0	0
082	Occupational Therapy									243,165	243,165
083	Speech Pathology									46,270	46,270
085	Pharmacy									179,555	179,555
090	Laboratory									29,020	29,020
095	Home Health Services									0	0
100	Other Ancillary Services									41,676	41,676
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,382	11,382	11,382	161,055	96,633	3,298,021	3,298,021	3,298,021	5,086,512	5,086,512
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	155	155	155						33,537	33,537
145	Other Nonreimbursable	36	36	36						1,209	1,209
	TOTAL STATISTICS	18,397	18,021	17,918	161,055	96,633	3,298,021	3,298,021	3,298,021	5,953,449	5,953,449
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 107,380	\$ 166,733			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.032558919	0.050555469			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 158,892	\$ 209,686	\$ 76,691	\$ 435,673	\$ 44,035	\$ -	\$ 24,265	\$ 31,005	\$ 105,676
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.81704678	11.70254246	0.47617623	4.50853351	0.01335196	0.00000000	0.00735744	0.00520792	0.01775038
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 140,745	\$ 35,424	\$ 109,993	\$ 362,914	\$ 21,003	\$ 40,959	\$ 1,982	\$ 14,788	\$ 6,140
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.81005494	1.97703068	0.68295013	3.75559024	0.00636839	0.01241927	0.00060097	0.00248399	0.00103134
	TOTAL CAPITAL COSTS - SCH. 5	\$ 58,649	\$ 1,199	\$ 335	\$ 930	\$ 6,703	\$ 7,024	\$ -	\$ -	\$ 4,946	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.18796543	0.06651545	0.01870809	0.00577185	0.06937062	0.00212984	0.00000000	0.00000000	0.00083074	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KEARNY MESA CONVALESCENT AND NURSING HOME

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1619193729

OSHPD Facility Number:

206370732

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	\$ 118,614	\$ 0	\$ 118,614	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,278	0	40,278	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	140,745	0	140,745	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 299,637	\$ 0	\$ 299,637	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 154,355	\$ 0	\$ 154,355	(Sch 3)
010	.20-.39	Fringe Benefits	6300	54,423	0	54,423	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,620	0	34,620	(Sch 4)
010		Housekeeping - Total	6300	\$ 243,398	\$ 0	\$ 243,398	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 11,946	\$ 0	\$ 11,946	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,656	0	5,656	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	29,047	0	29,047	(Sch 5)
040		Property Taxes	7300	12,000	0	12,000	(Sch 5)
045		Property Insurance	7400		0	0	(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		\$ 601,684	\$ 0	\$ 601,684	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,744	\$ 0	\$ 52,744	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,119	0	18,119	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	107,213	0	107,213	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 178,076	\$ 0	\$ 178,076	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 307,374	\$ 0	\$ 307,374	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,275	0	86,275	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	342,870	0	342,870	(Sch 4)
065		Dietary - Total	6500	\$ 736,519	\$ 0	\$ 736,519	
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	38,913	0	38,913	(Sch 4)
075		Patient Supplies - Total	8100	\$ 38,913	\$ 0	\$ 38,913	
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:

KEARNY MESA CONVALESCENT AND NURSING HOME

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1619193729

OSHPD Facility Number:

206370732

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	241,638	0	241,638	(Sch 4)
080		Physical Therapy - Total	8200	\$ 241,638	\$ 0	\$ 241,638	
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	243,165	0	243,165	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 243,165	\$ 0	\$ 243,165	
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	46,270	0	46,270	(Sch 4)
083		Speech Pathology - Total	8280	\$ 46,270	\$ 0	\$ 46,270	
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	179,555	0	179,555	(Sch 4)
085		Pharmacy - Total	8300	\$ 179,555	\$ 0	\$ 179,555	
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	29,020	0	29,020	(Sch 4)
090		Laboratory - Total	8400	\$ 29,020	\$ 0	\$ 29,020	
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	41,676	0	41,676	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 41,676	\$ 0	\$ 41,676	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KEARNY MESA CONVALESCENT AND NURSING HOME

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1619193729

OSHPD Facility Number:

206370732

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		\$ 820,237	\$ 0	\$ 820,237	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,289,940	\$ 0	\$ 2,289,940	(Sch 2)
105	.20-.39	Fringe Benefits	6110	797,520	0	797,520	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	210,561	0	210,561	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,298,021	\$ 0	\$ 3,298,021	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

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

NPI:
1619193729

OSHPD Facility Number:
206370732

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	28,332	0	28,332	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 28,332	\$ 0	\$ 28,332	
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		\$ 3,326,353	\$ 0	\$ 3,326,353	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 88,690	\$ 0	\$ 88,690	(Sch 2)
155	.20-.39	Fringe Benefits	6600	18,690	0	18,690	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 107,380	\$ 0	\$ 107,380	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
KEARNY MESA CONVALESCENT AND NURSING HOME

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

NPI:
1619193729

OSHPD Facility Number:
206370732

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	\$ 136,175	\$ 0	\$ 136,175	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,558	0	30,558	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	40,959	0	40,959	(Sch 4)
160		Activities - Total	6700	\$ 207,692	\$ 0	\$ 207,692	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 498,315	\$ 0	\$ 498,315	(Sch 6)
165	.20-.39	Fringe Benefits	6900	99,767	0	99,767	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	85,473	0	85,473	(Sch 6)
165		Administration - Total	6900	\$ 683,555	\$ 0	\$ 683,555	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,379	\$ 0	\$ 78,379	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,297	0	27,297	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,140	0	6,140	(Sch 4)
166		Medical Records - Total	6900	\$ 111,816	\$ 0	\$ 111,816	
167		CDPH Licensing Fees	6900	\$ 29,120	\$ 0	\$ 29,120	(Sch 6)
168		Professional Liability Insurance	6900	\$ 61,177	\$ 0	\$ 61,177	(Sch 6)
169		Quality Assurance Fees	6900	\$ 437,787	\$ 0	\$ 437,787	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,017	\$ 0	\$ 22,017	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,248	0	2,248	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,982	0	1,982	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 26,247	\$ 0	\$ 26,247	
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		\$ 1,664,774	\$ 0	\$ 1,664,774	
200		Total		\$ 7,327,643	\$ 0	\$ 7,327,643	

210	0.24	Total Facility Group Health Insurance (Adj 1) *	6900			\$ 279,911	
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* For informational purposes only, this amount is included in various cost centers above.

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NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

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Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments
KEARNY MESA CONVALESCENT AND NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619193729		5
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		Total Facility Group Health Insurance To reflect 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	\$279,911	\$279,911		

Provider Name							Fiscal Period	NPI		Adjustments
KEARNY MESA CONVALESCENT AND NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619193729		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
2	10.7	060	3	7	060		Laundry and Linen (Square Feet)	0	284	284
	10.7	165	2,3	7	165		Administration	0	1,511	1,511
	10.7	175	2	7	N/A		Total Statistics—Square Fee	16,510	1,511	18,021
	10.7	175	3	7	N/A		Total Statistics—Square Fee	16,123	1,795	17,918
							To include statistics on page 10.7 columns 2 and 3 to agree with column 1.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, and 2306			

Provider Name							Fiscal Period	NPI		Adjustments
KEARNY MESA CONVALESCENT AND NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1619193729		5
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 PATIENT DAYS</u>										
3	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 30, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	14,837	(3,115)	11,722	

Provider Name							Fiscal Period			NPI		Adjustments
KEARNY MESA CONVALESCENT AND NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1619193729		5
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>												
4	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	\$0	\$1,343	\$1,343 *		
5	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to lack of documentation confirming the Share of Cost was properly deducted from the amount billed. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Section 51476	*	\$1,343	\$2,719		

*Balance carried forward from prior/to subsequent adjustments