

**REPORT  
ON THE  
RATE SETTING AUDIT**

**KINDRED TRANSITIONAL CARE & REHABILITATION-  
WALNUT CREEK  
WALNUT CREEK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1699795484**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

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



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 3, 2014

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

KINDRED TRANSITIONAL CARE AND REHABILITATION-WALNUT CREEK  
NATIONAL PROVIDER IDENTIFIER (NPI) 1699795484  
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$80,183, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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

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

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

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

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:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1699795484

OSHPD Facility No.:  
206073366

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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**SKILLED NURSING CARE**

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	5,101,906	\$	118.80
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	1,057,003	\$	24.61
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	1,128,825	\$	26.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	1,060,078	\$	24.69
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	102,246	\$	2.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	27,578	\$	0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	392,401	\$	9.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	407,378	\$	9.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	1,265,179	\$	29.46
11	Cost of Routine Service/Audited Total Costs	\$	11,133,537	\$	10,542,593.65	\$	245.50
12	Total Patient Days (Adj 10)		42,935		42,944		
13	Cost Per Patient Day (Cost Divided by Days)	\$	259.31	\$	245.50		
14	Overpayments (Adj 15-16)	\$	0	\$	(35,020)		
15	Medi-Cal Days (Adj 12)		29,848		29,114		
16	Medi-Cal Managed Care Days (Adj 10)				44		

**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	\$	3,761,523	\$	358.45
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	294,688	\$	28.08
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	1,127,302	\$	107.42
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	296,398	\$	28.24
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	28,588	\$	2.72
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	17,978	\$	1.71
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	255,802	\$	24.38
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	265,565	\$	25.31
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	\$	824,756	\$	78.59
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	6,596,326	\$	6,872,599	\$	654.91
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		10,494		10,494		
41	Cost Per Patient Day (Cost Divided by Days)	\$	628.58	\$	654.91		
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	(45,163)		

**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		

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

**Provider Name:**  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1699795484

**OSHPD Facility No.:**  
206073366

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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	

\* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1699795484

OSHPD Facility No.:  
206073366

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 200,339	\$ 200,339		
160	Activities	102,209		\$ 102,209	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	720,047	0	0	720,047 ***
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	4,910,374	126,827	64,705	5,101,906 *
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	2,948,277	73,512	37,504	3,059,293 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 8,881,246</b>	<b>\$ 200,339</b>	<b>\$ 102,209</b>	<b>\$ 8,881,246</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 109,017	\$ 109,017										
010	Housekeeping	254,935	557	\$ 255,492									
060	Laundry and Linen	164,731	3,865	9,104	\$ 177,700								
065	Dietary	526,365	11,676	27,505	0	\$ 565,546							
155	Social Services	N/A	580	1,366	0	0	\$ 1,946						
160	Activities	N/A	4,888	11,514	0	0	0	\$ 16,402					
165	Administration	N/A	5,643	13,292	0	0	0	0		\$ 18,935	\$ 18,935		
166	Medical Records	145,297	1,370	3,227	0	0	0	0		149,894		\$ 149,894	
170	Inservice Education - Nursing	198,679	947	2,231	0	0	0	0	\$ 201,858				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,274	3,000	0	0	0	0	0	4,274	411	3,251	\$ 7,936 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,606	6,138	0	0	0	0	0	8,744	871	6,899	16,514 ***
081	Respiratory Therapy		187	439	0	0	0	0	0	626	884	7,000	8,510 ***
082	Occupational Therapy		1,644	3,872	0	0	0	0	0	5,516	727	5,753	11,996 ***
083	Speech Pathology		134	316	0	0	0	0	0	450	332	2,629	3,411 ***
085	Pharmacy		694	1,634	0	0	0	0	0	2,328	882	6,982	10,192 ***
090	Laboratory		0	0	0	0	0	0	0	0	204	1,615	1,819 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services		361	851	0	0	0	0	0	1,213	476	3,771	5,460 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		58,048	136,740	142,224	494,256	1,232	10,383	127,789	970,672	9,682	76,648	1,057,003 *
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		12,877	30,333	35,476	71,289	714	6,018	74,069	230,778	4,413	34,932	270,122 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		971	2,286	0	0	0	0	0	3,257	34	267	3,558
145	Other Nonreimbursable		697	1,641	0	0	0	0	0	2,338	19	147	2,503
	<b>TOTAL</b>	<b>\$ 1,399,024</b>	<b>\$ 109,017</b>	<b>\$ 255,492</b>	<b>\$ 177,700</b>	<b>\$ 565,546</b>	<b>\$ 1,946</b>	<b>\$ 16,402</b>	<b>\$ 201,858</b>	<b>\$ 1,230,195</b>	<b>\$ 18,935</b>	<b>\$ 149,894</b>	<b>\$ 1,399,024</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 473,291	\$ 473,291										
010	Housekeeping	44,778	2,417	\$ 47,195									
060	Laundry and Linen	45,940	16,779	1,682	\$ 64,401								
065	Dietary	450,717	50,691	5,081	0	\$ 506,489							
155	Social Services	0	2,518	252	0	0	\$ 2,770						
160	Activities	9,765	21,220	2,127	0	0	0	\$ 33,112					
165	Administration	N/A	24,498	2,455	0	0	0	0		\$ 26,953	\$ 26,953		
166	Medical Records	10,021	5,947	596	0	0	0	0		16,564		\$ 16,564	
170	Inservice Education - Nursing	865	4,112	412	0	0	0	0	\$ 5,390				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	322,474	5,530	554	0	0	0	0	0	328,558	585	359	\$ 329,502
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	686,505	11,313	1,134	0	0	0	0	0	698,951	1,241	762	700,954
081	Respiratory Therapy	32,654	810	81	0	0	0	0	0	33,545	1,259	774	35,577
082	Occupational Therapy	584,609	7,137	715	0	0	0	0	0	592,461	1,035	636	594,131
083	Speech Pathology	281,191	582	58	0	0	0	0	0	281,831	473	290	282,595
085	Pharmacy	739,203	3,012	302	0	0	0	0	0	742,516	1,256	772	744,544
090	Laboratory	174,632	0	0	0	0	0	0	0	174,632	290	178	175,101
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	399,553	1,569	157	0	0	0	0	0	401,279	678	417	402,374
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	308,984	252,014	25,259	51,544	442,644	1,754	20,962	3,412	1,106,572	13,782	8,470	1,128,825
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	76,977	55,905	5,603	12,857	63,845	1,017	12,150	1,978	230,331	6,281	3,860	240,473
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,693	4,214	422	0	0	0	0	0	11,329	48	29	11,407
145	Other Nonreimbursable	0	3,024	303	0	0	0	0	0	3,327	26	16	3,370
	<b>TOTAL</b>	<b>\$ 4,648,852</b>	<b>\$ 473,291</b>	<b>\$ 47,195</b>	<b>\$ 64,401</b>	<b>\$ 506,489</b>	<b>\$ 2,770</b>	<b>\$ 33,112</b>	<b>\$ 5,390</b>	<b>\$ 4,605,334</b>	<b>\$ 26,953</b>	<b>\$ 16,564</b>	<b>\$ 4,648,852</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,455,526	91%							
	Property Tax (line 40)	140,388	9%	\$ 1,595,914						
005	Plant Operations and Maintenance			10,259	\$ 10,259					
010	Housekeeping			8,097	52	\$ 8,150				
060	Laundry and Linen			56,214	364	290	\$ 56,868			
065	Dietary			169,829	1,099	877	0	\$ 171,806		
155	Social Services			8,436	55	44	0	0	\$ 8,535	
160	Activities			71,094	460	367	0	0	0	\$ 71,922
165	Administration			82,074	531	424	0	0	0	0
166	Medical Records			19,925	129	103	0	0	0	0
170	Inservice Education - Nursing			13,778	89	71	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			18,526	120	96	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			37,900	245	196	0	0	0	0
081	Respiratory Therapy			2,713	18	14	0	0	0	0
082	Occupational Therapy			23,910	155	124	0	0	0	0
083	Speech Pathology			1,950	13	10	0	0	0	0
085	Pharmacy			10,090	65	52	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			5,257	34	27	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			844,315	5,463	4,362	45,515	150,149	5,403	45,531
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			187,296	1,212	968	11,353	21,657	3,132	26,391
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			14,117	91	73	0	0	0	0
145	Other Nonreimbursable			10,132	66	52	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,595,914</b>	<b>100%</b>	<b>\$ 1,595,914</b>	<b>\$ 10,259</b>	<b>\$ 8,150</b>	<b>\$ 56,868</b>	<b>\$ 171,806</b>	<b>\$ 8,535</b>	<b>\$ 71,922</b>

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

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 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,455,526	91%							
	Property Tax (line 40)	140,388	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 83,029	\$ 83,029				
166	Medical Records				20,157		\$ 20,157			
170	Inservice Education - Nursing			\$ 13,938						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	18,742	1,801	437	\$ 20,980	\$ 19,134	\$ 1,846
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	38,341	3,821	928	43,090	39,300	3,791
081	Respiratory Therapy			0	2,745	3,877	941	7,563	6,898	665
082	Occupational Therapy			0	24,188	3,187	774	28,149	25,673	2,476
083	Speech Pathology			0	1,973	1,456	353	3,782	3,450	333
085	Pharmacy			0	10,207	3,868	939	15,014	13,693	1,321
090	Laboratory			0	0	895	217	1,112	1,014	98
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	5,318	2,089	507	7,914	7,218	696
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			8,824	1,109,560	42,457	10,307	1,162,325	1,060,078	102,246
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			5,114	257,122	19,349	4,697	281,169	256,435	24,734
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	14,281	148	36	14,465	13,193	1,272
145	Other Nonreimbursable			0	10,250	82	20	10,351	9,441	911
	<b>TOTAL</b>	\$ 1,595,914	100%	\$ 13,938	\$ 1,492,728	\$ 83,029	\$ 20,157	\$ 1,595,914	\$ 1,455,526	\$ 140,388

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 60% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 19% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 24,459												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,449,741												
	Total Costs Allocable as Administration	2,474,200	60%											
167	CDPH Licensing Fees	53,931	1%											
168	Professional Liability Insurance	767,384	19%											
169	Quality Assurance Fees	796,673	19%											
174	Caregiver Training	0	0%											
	Total	4,092,188	100%						\$ 4,092,188					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 4,274	\$ 328,558	\$ 18,742	\$ 351,574	88,757	\$ 53,664	\$ 1,170	\$ 16,644	\$ 17,279	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,744	698,951	38,341	746,036	188,341	113,874	2,482	35,319	36,667	0
081	Respiratory Therapy			720,047	626	33,545	2,745	756,963	191,100	115,542	2,519	35,836	37,204	0
082	Occupational Therapy			0	5,516	592,461	24,188	622,166	157,069	94,967	2,070	29,454	30,579	0
083	Speech Pathology			0	450	281,831	1,973	284,254	71,762	43,388	946	13,457	13,971	0
085	Pharmacy			0	2,328	742,516	10,207	755,051	190,617	115,250	2,512	35,745	37,110	0
090	Laboratory			0	0	174,632	0	174,632	44,087	26,656	581	8,267	8,583	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,213	401,279	5,318	407,810	102,954	62,248	1,357	19,306	20,043	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			5,101,906	970,672	1,106,572	1,109,560	8,288,711	2,092,536	1,265,179	27,578	392,401	407,378	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			3,059,293	230,778	230,331	257,122	3,777,524	953,659	576,597	12,568	178,834	185,660	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,257	11,329	14,281	28,867	7,288	4,406	96	1,367	1,419	0
145	Other Nonreimbursable			0	2,338	3,327	10,250	15,915	4,018	2,429	53	753	782	0
	<b>SUBTOTAL</b>	\$ 4,092,188		\$ 8,881,246	\$ 1,230,195	\$ 4,605,334	\$ 1,492,728	\$ 16,209,503	\$ 4,092,188					
	Total Administrative Costs							\$ 4,092,188		\$ 2,474,200	\$ 53,931	\$ 767,384	\$ 796,673	\$ -
	Unit Cost Multiplier							0.25245610						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 168,829	\$ 43,518	\$ 103,186	\$ 315,533							
	<b>TOTAL FACILITY COSTS</b>							\$ 20,617,224						

\* (To Schedule 1)  
\*\* (To Subacute Care Schedule 1)  
\*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	242									
010	Housekeeping	191	191								
060	Laundry and Linen	1,326	1,326	1,326							
065	Dietary	4,006	4,006	4,006							
155	Social Services	199	199	199							
160	Activities	1,677	1,677	1,677							
165	Administration	1,936	1,936	1,936							
166	Medical Records	470	470	470							
170	Inservice Education - Nursing	325	325	325							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	437	437	437						351,574	351,574
077	Specialized Support Surfaces									0	0
080	Physical Therapy	894	894	894						746,036	746,036
081	Respiratory Therapy	64	64	64						756,963	756,963
082	Occupational Therapy	564	564	564						622,166	622,166
083	Speech Pathology	46	46	46						284,254	284,254
085	Pharmacy	238	238	238						755,051	755,051
090	Laboratory									174,632	174,632
095	Home Health Services									0	0
100	Other Ancillary Services	124	124	124						407,810	407,810
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	19,916	19,916	19,916	84,140	126,210	5,219,358	5,219,358	5,219,358	8,288,711	8,288,711
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	4,418	4,418	4,418	20,988	18,204	3,025,254	3,025,254	3,025,254	3,777,524	3,777,524
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	333	333	333						28,867	28,867
145	Other Nonreimbursable	239	239	239						15,915	15,915
	<b>TOTAL STATISTICS</b>	<b>37,645</b>	<b>37,403</b>	<b>37,212</b>	<b>105,128</b>	<b>144,414</b>	<b>8,244,612</b>	<b>8,244,612</b>	<b>8,244,612</b>	<b>16,209,503</b>	<b>16,209,503</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 200,339	\$ 102,209			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.024299385	0.012397066			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 109,017	\$ 255,492	\$ 177,700	\$ 565,546	\$ 1,946	\$ 16,402	\$ 201,858	\$ 18,935	\$ 149,894
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.91465925	6.86584166	1.69031984	3.91614169	0.00023607	0.00198941	0.02448359	0.00116815	0.00924728
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 473,291	\$ 47,195	\$ 64,401	\$ 506,489	\$ 2,770	\$ 33,112	\$ 5,390	\$ 26,953	\$ 16,564
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.65382456	1.26827046	0.61259320	3.50720091	0.00033604	0.00401624	0.00065372	0.00166280	0.00102189
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 1,595,914	\$ 10,259	\$ 8,150	\$ 56,868	\$ 171,806	\$ 8,535	\$ 71,922	\$ 13,938	\$ 83,029	\$ 20,157
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	42.39378404	0.27429072	0.21900468	0.54094311	1.18967441	0.00103516	0.00872347	0.00169060	0.00512227	0.00124353

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:

1699795484

OSHPD Facility Number:

206073366

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	\$ 76,034	\$ 0	\$ 76,034	(Sch 3)
005	.20-.39	Fringe Benefits	6200	32,983	0	32,983	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	473,291	0	473,291	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 582,308	\$ 0	\$ 582,308	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	254,935	0	254,935	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	44,778	0	44,778	(Sch 4)
010		Housekeeping - Total	6300	\$ 299,713	\$ 0	\$ 299,713	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,989	\$ 0	\$ 1,989	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	232,450	0	232,450	(Sch 5)
025		Depreciation: Equipment	7140	65,737	0	65,737	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	17,760	0	17,760	(Sch 5)
035		Leases and Rentals	7200	1,137,590	0	1,137,590	(Sch 5)
040		Property Taxes	7300	139,387	1,001	140,388	(Sch 5)
045		Property Insurance	7400	24,459	0	24,459	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,501,393	\$ 1,001	\$ 2,502,394	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	164,731	0	164,731	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	45,940	0	45,940	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 210,671	\$ 0	\$ 210,671	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 104,984	\$ 0	\$ 104,984	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,935	0	34,935	(Sch 3)
065	.79	Agency Staff	6500	386,446	0	386,446	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	450,717	0	450,717	(Sch 4)
065		Dietary - Total	6500	\$ 977,082	\$ 0	\$ 977,082	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	322,474	0	322,474	(Sch 4)
075		Patient Supplies - Total	8100	\$ 322,474	\$ 0	\$ 322,474	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:

1699795484

OSHPD Facility Number:

206073366

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	686,505	0	686,505	(Sch 4)
080		Physical Therapy - Total	8200	\$ 686,505	\$ 0	\$ 686,505	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 574,768	\$ 0	\$ 574,768	(Sch 2)
081	.20-.39	Fringe Benefits	8220	145,279	0	145,279	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	32,654	0	32,654	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 752,701	\$ 0	\$ 752,701	
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	584,609	0	584,609	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 584,609	\$ 0	\$ 584,609	
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	281,191	0	281,191	(Sch 4)
083		Speech Pathology - Total	8280	\$ 281,191	\$ 0	\$ 281,191	
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	739,203	0	739,203	(Sch 4)
085		Pharmacy - Total	8300	\$ 739,203	\$ 0	\$ 739,203	
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	174,632	0	174,632	(Sch 4)
090		Laboratory - Total	8400	\$ 174,632	\$ 0	\$ 174,632	
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	399,553	0	399,553	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 399,553	\$ 0	\$ 399,553	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:

1699795484

OSHPD Facility Number:

206073366

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		\$ 3,940,868	\$ 0	\$ 3,940,868	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,035,314	\$ (231,082)	\$ 3,804,232	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,158,001	(51,859)	1,106,142	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	308,984	0	308,984	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,502,299	\$ (282,941)	\$ 5,219,358	
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	\$ 2,128,656	\$ 191,076	\$ 2,319,732	(Sch 2)
125	.20-.39	Fringe Benefits	6150	585,229	43,316	628,545	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	76,977	0	76,977	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,790,862	\$ 234,392	\$ 3,025,254	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:

1699795484

OSHPD Facility Number:

206073366

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)
		<b>Other Nonreimbursable</b>				
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	6,693	0	6,693 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,693	\$ 0	\$ 6,693
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		<b>Subtotal 105 - 145</b>		\$ 8,299,854	\$ (48,549)	\$ 8,251,305
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 151,198	\$ 0	\$ 151,198 (Sch 2)
155	.20-.39	Fringe Benefits	6600	49,141	0	49,141 (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	\$ 200,339	\$ 0	\$ 200,339

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366

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	\$ 79,341	\$ 0	\$ 79,341	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,868	0	22,868	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,765	0	9,765	(Sch 4)
160		Activities - Total	6700	\$ 111,974	\$ 0	\$ 111,974	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 685,513	\$ 40,006	\$ 725,519	(Sch 6)
165	.20-.39	Fringe Benefits	6900	248,745	8,543	257,288	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,461,671	5,263	1,466,934	(Sch 6)
165		Administration - Total	6900	\$ 2,395,929	\$ 53,812	\$ 2,449,741	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 118,250	\$ 0	\$ 118,250	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,047	0	27,047	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,565	(544)	10,021	(Sch 4)
166		Medical Records - Total	6900	\$ 155,862	\$ (544)	\$ 155,318	
167		CDPH Licensing Fees	6900	\$ 53,931	\$ 0	\$ 53,931	(Sch 6)
168		Professional Liability Insurance	6900	\$ 767,384	\$ 0	\$ 767,384	(Sch 6)
169		Quality Assurance Fees	6900	\$ 796,673	\$ 0	\$ 796,673	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 150,885	\$ 0	\$ 150,885	(Sch 3)
170	.20-.39	Fringe Benefits	6800	47,794	0	47,794	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	865	0	865	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 199,544	\$ 0	\$ 199,544	
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	
		<b>Subtotal 155 - 174</b>		\$ 4,681,636	\$ 53,268	\$ 4,734,904	
200		<b>Total</b>		\$ 20,611,504	\$ 5,720	\$ 20,617,224	

210	0.24	Total Facility Group Health Insurance * (Adj 3)	6900			\$ 474,685	
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\* For informational purposes only, this amount is included in various cost centers above.



Provider Name:  
KINDRED TRANSITIONAL CARE & REHAB-WALNUT CREEK

Provider NPI:  
1699795484

OSHPD Facility Number:  
206073366  
Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(231,082)		(40,006)	(191,076)				
105	2	Skilled Nursing Care - Fringe Benefits	(51,859)		(8,543)	(43,316)				
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	191,076			191,076				
125	2	Subacute Care - Fringe Benefits	43,316			43,316				
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							





Provider Name							Fiscal Period			NPI		Adjustments
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1699795484		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENTS</u></b>												
1	N/A			Subacute 1	41		Contracted Number of Adult Subacute Beds To include the number of contracted subacute beds for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	31	31		
2	N/A			Subacute 1	48		Ventilator (Equipment Rental Cost Only) To reflect subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 12-07-70164	\$0	\$79,375	\$79,375		
3	N/A				8	210	Total Facility Group Health Insurance To identify health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$474,685	\$474,685		

Provider Name							Fiscal Period	NPI	Adjustments		
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
4	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	\$10,565	(\$544)	\$10,021	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,461,671	544	1,462,215 *	
							To reclassify provider's offset of medical records sales to appropriate cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$4,035,314	(\$40,006)	\$3,995,308 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,158,001	(8,543)	1,149,458 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	685,513	40,006	725,519	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	248,745	8,543	257,288	
							To reclassify case manager expense to agree with AB 1629 reporting requirements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$3,995,308	(\$191,076)	\$3,804,232	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,149,458	(43,316)	1,106,142	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	2,128,656	191,076	2,319,732	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	585,229	43,316	628,545	
							To reclassify nursing administration costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments		
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
7	10.5	040	4	8A-1	040	4	Property Taxes To reconcile reported property taxes to the property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$139,387	\$1,001	\$140,388	
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with as filed Kindred Home Office cost report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,462,215	\$4,719	\$1,466,934	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
9	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	242	242
	10.7	010	1,2	7	010		Housekeeping	0	191	191
	10.7	075	1,2,3	7	075		Patient Supplies	527	(90)	437
	10.7	080	1,2,3	7	080		Physical Therapy	719	175	894
	10.7	081	1,2,3	7	081		Respiratory Therapy	0	64	64
	10.7	082	1,2,3	7	082		Occupational Therapy	610	(46)	564
	10.7	083	1,2,3	7	083		Speech Pathology	175	(129)	46
	10.7	085	1,2,3	7	085		Pharmacy	0	238	238
	10.7	100	1,2,3	7	100		Other Ancillary Services	0	124	124
	10.7	105	1,2,3	7	105		Skilled Nursing Care	20,594	(678)	19,916
	10.7	125	1,2,3	7	125		Subacute Care	4,317	101	4,418
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	239	239
	10.7	175	1	7	N/A		Total Statistic - Capital	37,214	431	37,645
	10.7	175	2	7	N/A		Total Statistic - Plant Operations and Maintenance	37,214	189	37,403
	10.7	175	3	7	N/A		Total Statistic - Housekeeping	37,214	(2)	37,212
							To adjust square footage statistics to agree with provider's square footage detail and prior year tour observations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328			

Provider Name							Fiscal Period	NPI	Adjustments	
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>										
10	11(2)	105	1	1	12		Skilled Nursing Care - Total Patient Days	42,935	9	42,944
	Not Reportec			1	16		Medi-Cal Managed Care Days	0	44	44
							To adjust reported patient days to agree with provider's census records.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI	Adjustments	
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>										
11	13	20	2	Subacute 2	77	Total Ancillary Charges - Pharmacy	\$757,498	(\$757,146)	\$352	
	13	35	2	Subacute 2	110	Total Ancillary Charges - Other Ancillary Services	687,003	(200,021)	486,982	
	13	20	4	Subacute 2	77	Total Subacute Ancillary Charges - Pharmacy	193,480	(193,480)	0	
	13	35	4	Subacute 2	110	Total Subacute Ancillary Charges - Other Ancillary Services	309,933	(94,095)	215,838	
To adjust Subacute ancillary charges to agree with provider's revenue usage report for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	NPI	Adjustments	
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1699795484	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
12	4.1	5	2	1	15	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: September 20, 2013 Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	29,848	(734)	29,114	
13	4.3	100	2	Subacute 1	48	Medi-Cal Subacute Care Days - Ventilator	4,428	(650)	3,778	
	4.3	120	2	Subacute 1	44	Total Medi-Cal Subacute Care Patient Days To adjust reported Medi-Cal Subacute Care days to agree with the following Fiscal Intermediary Payment Data: Report Date: September 23, 2013 Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through August 31, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contact No. 12-07-70164	6,694	(892)	5,802	

Provider Name							Fiscal Period			NPI		Adjustments
KINDRED TRANSITIONAL CARE & REHAB - WALNUT CREEK							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1699795484		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
14	Not Reported			Subacute 1	38		Medi-Cal Overpayments To recover Medi-Cal overpayments for Physical Therapy, Occupational Therapy and Speech Pathology that were reimbursed by Medicare and not deducted from Medi-Cal billings. Welfare and Institutions Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502 and 51511.5	\$0	\$45,163	\$45,163		
	Not Reported			1	14		Medi-Cal Overpayments	\$0				
15							To recover Medi-Cal overpayments for improper deductions from patient share of cost due to items included in the rate, separately billable items and insufficient documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50761, 514581 and 51511(c)		\$29,488			
16							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 50786 and 51458.1		<u>5,532</u> \$35,020	\$35,020		