

**REPORT  
ON THE  
RATE SETTING AUDIT**

**KINDRED NURSING & REHAB - NINETEENTH AVENUE  
SAN FRANCISCO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1427072016**

**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: Sandy Feng**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 15, 2014

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

KINDRED NURSING & REHAB – NINETEENTH AVENUE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1427072016  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$19,501, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service 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 NURSING &amp; REHAB - NINETEENTH AVENUE

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1427072016

## OSHPD Facility No.:

206380814

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,915,920	\$ 116.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,340,256	\$ 26.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 924,062	\$ 18.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 116,363	\$ 2.28
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 62,441	\$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 38,681	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 77,748	\$ 1.53
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 720,968	\$ 14.14
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,160,599	\$ 22.77
11	Cost of Routine Service/Audited Total Costs	\$ 10,391,682	\$ 10,357,036.37	\$ 203.16
12	Total Patient Days (Adj )	50,979	50,979	
13	Cost Per Patient Day (Cost Divided by Days)	203.84	203.16	
14	Overpayments (Adj 9,10)	0	(19,501)	
15	Medi-Cal Days (Adj 7)	48,459	47,657	
16	Medi-Cal Managed Care Days (Adj 8)		1,005	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	

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

**Provider Name:**  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

**Provider NPI:**  
1427072016

**OSHPD Facility No.:**  
206380814

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	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility No.:  
206380814

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	\$ 117,219	\$ 117,219		
160	Activities	172,018		\$ 172,018	
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	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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	5,626,683	117,219	172,018	5,915,920 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,915,920</b>	<b>\$ 117,219</b>	<b>\$ 172,018</b>	<b>\$ 5,915,920</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	\$ 76,322	\$ 76,322										
010	Housekeeping	315,276	1,406	\$ 316,682									
060	Laundry and Linen	205,363	1,956	8,268	\$ 215,587								
065	Dietary	570,232	9,179	38,801	0	\$ 618,213							
155	Social Services	N/A	403	1,703	0	0	\$ 2,105						
160	Activities	N/A	4,865	20,563	0	0	0	\$ 25,428					
165	Administration	N/A	4,423	18,697	0	0	0	0		\$ 23,120	\$ 23,120		
166	Medical Records	94,466	662	2,800	0	0	0	0		97,928		\$ 97,928	
170	Inservice Education - Nursing	107,275	349	1,473	0	0	0	0	\$ 109,097				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,700	7,187	0	0	0	0	0	8,888	120	510	\$ 9,517
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	6	8
080	Physical Therapy		887	3,749	0	0	0	0	0	4,636	421	1,783	6,841
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,139	4,813	0	0	0	0	0	5,952	274	1,162	7,389
083	Speech Pathology		155	655	0	0	0	0	0	810	149	632	1,591
085	Pharmacy		0	0	0	0	0	0	0	0	71	300	371
090	Laboratory		0	0	0	0	0	0	0	0	38	160	198
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	87	370	458
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		48,796	206,270	215,587	618,213	2,105	25,428	109,097	1,225,495	21,919	92,841	1,340,256*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		403	1,703	0	0	0	0	0	2,105	38	162	2,306
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,368,934</b>	<b>\$ 76,322</b>	<b>\$ 316,682</b>	<b>\$ 215,587</b>	<b>\$ 618,213</b>	<b>\$ 2,105</b>	<b>\$ 25,428</b>	<b>\$ 109,097</b>	<b>\$ 1,247,886</b>	<b>\$ 23,120</b>	<b>\$ 97,928</b>	<b>\$ 1,368,934</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	\$ 401,862	\$ 401,862										
010	Housekeeping	35,896	7,403	\$ 43,299									
060	Laundry and Linen	35,818	10,298	1,130	\$ 47,247								
065	Dietary	302,404	48,331	5,305	0	\$ 356,040							
155	Social Services	0	2,121	233	0	0	\$ 2,354						
160	Activities	12,787	25,613	2,812	0	0	0	\$ 41,212					
165	Administration	N/A	23,289	2,556	0	0	0	0		\$ 25,845	\$ 25,845		
166	Medical Records	1,877	3,487	383	0	0	0	0		5,747		\$ 5,747	
170	Inservice Education - Nursing	0	1,835	201	0	0	0	0	\$ 2,037				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	21,870	8,952	983	0	0	0	0	0	31,805	134	30	\$ 31,970
077	Specialized Support Surfaces	571	0	0	0	0	0	0	0	571	2	0	573
080	Physical Therapy	145,482	4,670	513	0	0	0	0	0	150,665	471	105	151,240
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	87,187	5,996	658	0	0	0	0	0	93,841	307	68	94,216
083	Speech Pathology	53,693	816	90	0	0	0	0	0	54,598	167	37	54,802
085	Pharmacy	26,499	0	0	0	0	0	0	0	26,499	79	18	26,596
090	Laboratory	14,177	0	0	0	0	0	0	0	14,177	42	9	14,229
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	32,713	0	0	0	0	0	0	0	32,713	98	22	32,832
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	160,089	256,930	28,202	47,247	356,040	2,354	41,212	2,037	894,111	24,503	5,448	924,062 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	8,860	2,121	233	0	0	0	0	0	11,214	43	10	11,266
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,341,785</b>	<b>\$ 401,862</b>	<b>\$ 43,299</b>	<b>\$ 47,247</b>	<b>\$ 356,040</b>	<b>\$ 2,354</b>	<b>\$ 41,212</b>	<b>\$ 2,037</b>	<b>\$ 1,310,193</b>	<b>\$ 25,845</b>	<b>\$ 5,747</b>	<b>\$ 1,341,785</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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)	\$ 123,883	65%							
	Property Tax (line 40)	66,476	35%	\$ 190,359						
005	Plant Operations and Maintenance			3,163	\$ 3,163					
010	Housekeeping			3,448	58	\$ 3,507				
060	Laundry and Linen			4,797	81	92	\$ 4,970			
065	Dietary			22,514	380	430	0	\$ 23,324		
155	Social Services			988	17	19	0	0	\$ 1,023	
160	Activities			11,931	202	228	0	0	0	\$ 12,361
165	Administration			10,848	183	207	0	0	0	0
166	Medical Records			1,624	27	31	0	0	0	0
170	Inservice Education - Nursing			855	14	16	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,170	70	80	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,175	37	42	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,793	47	53	0	0	0	0
083	Speech Pathology			380	6	7	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			119,683	2,022	2,284	4,970	23,324	1,023	12,361
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			988	17	19	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 190,359</b>	<b>100%</b>	<b>\$ 190,359</b>	<b>\$ 3,163</b>	<b>\$ 3,507</b>	<b>\$ 4,970</b>	<b>\$ 23,324</b>	<b>\$ 1,023</b>	<b>\$ 12,361</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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 65% Of Total	Property Tax 35% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 123,883	65%							
	Property Tax (line 40)	66,476	35%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,239	\$ 11,239				
166	Medical Records				1,683		\$ 1,683			
170	Inservice Education - Nursing			\$ 886						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,320	58	9	\$ 4,388	\$ 2,855	\$ 1,532
077	Specialized Support Surfaces			0	0	1	0	1	1	0
080	Physical Therapy			0	2,254	205	31	2,489	1,620	869
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,893	133	20	3,047	1,983	1,064
083	Speech Pathology			0	394	72	11	477	310	167
085	Pharmacy			0	0	34	5	40	26	14
090	Laboratory			0	0	18	3	21	14	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	6	49	32	17
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			886	166,553	10,655	1,595	178,803	116,363	62,441
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,023	19	3	1,045	680	365
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 190,359	100%	\$ 886	\$ 177,437	\$ 11,239	\$ 1,683	\$ 190,359	\$ 123,883	\$ 66,476

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 20,635												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,203,548												
	Total Costs Allocable as Administration	1,224,183	58%											
167	CDPH Licensing Fees	40,800	2%											
168	Professional Liability Insurance	82,007	4%											
169	Quality Assurance Fees	760,467	36%											
174	Caregiver Training	0	0%											
	Total	2,107,457	100%						\$ 2,107,457					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 8,888	\$ 31,805	\$ 4,320	\$ 45,013	10,965	\$ 6,369	\$ 212	\$ 427	\$ 3,957	\$ -
077	Specialized Support Surfaces			0	0	571	0	571	139	81	3	5	50	0
080	Physical Therapy			0	4,636	150,665	2,254	157,554	38,380	22,294	743	1,493	13,849	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,952	93,841	2,893	102,686	25,014	14,530	484	973	9,026	0
083	Speech Pathology			0	810	54,598	394	55,802	13,593	7,896	263	529	4,905	0
085	Pharmacy			0	0	26,499	0	26,499	6,455	3,750	125	251	2,329	0
090	Laboratory			0	0	14,177	0	14,177	3,453	2,006	67	134	1,246	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	32,713	0	32,713	7,969	4,629	154	310	2,875	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			5,915,920	1,225,495	894,111	166,553	8,202,079	1,997,995	1,160,599	38,681	77,748	720,968	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,105	11,214	1,023	14,343	3,494	2,029	68	136	1,261	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,107,457		\$ 5,915,920	\$ 1,247,886	\$ 1,310,193	\$ 177,437	\$ 8,651,437	\$ 2,107,457					
	Total Administrative Costs							\$ 2,107,457		\$ 1,224,183	\$ 40,800	\$ 82,007	\$ 760,467	\$ -
	Unit Cost Multiplier							0.24359618						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 121,048	\$ 31,592	\$ 12,922	\$ 165,561							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,924,455						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	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	333									
010	Housekeeping	363	363								
060	Laundry and Linen	505	505	505							
065	Dietary	2,370	2,370	2,370							
155	Social Services	104	104	104							
160	Activities	1,256	1,256	1,256							
165	Administration	1,142	1,142	1,142							
166	Medical Records	171	171	171							
170	Inservice Education - Nursing	90	90	90							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	439	439	439						45,013	45,013
077	Specialized Support Surfaces									571	571
080	Physical Therapy	229	229	229						157,554	157,554
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	294	294	294						102,686	102,686
083	Speech Pathology	40	40	40						55,802	55,802
085	Pharmacy									26,499	26,499
090	Laboratory									14,177	14,177
095	Home Health Services									0	0
100	Other Ancillary Services									32,713	32,713
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,599	12,599	12,599	101,506	152,259	5,786,772	5,786,772	5,786,772	8,202,079	8,202,079
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	104	104	104						14,343	14,343
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,039	19,706	19,343	101,506	152,259	5,786,772	5,786,772	5,786,772	8,651,437	8,651,437
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 117,219	\$ 172,018			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.020256371	0.029726072			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 76,322	\$ 316,682	\$ 215,587	\$ 618,213	\$ 2,105	\$ 25,428	\$ 109,097	\$ 23,120	\$ 97,928
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.87303359	16.37191290	2.12388133	4.06026917	0.00036384	0.00439410	0.01885283	0.00267236	0.01131926
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 401,862	\$ 43,299	\$ 47,247	\$ 356,040	\$ 2,354	\$ 41,212	\$ 2,037	\$ 25,845	\$ 5,747
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		20.39287527	2.23846424	0.46545846	2.33838574	0.00040673	0.00712175	0.00035198	0.00298736	0.00066428
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 190,359	\$ 3,163	\$ 3,507	\$ 4,970	\$ 23,324	\$ 1,023	\$ 12,361	\$ 886	\$ 11,239	\$ 1,683
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	9.49942612	0.16052517	0.18128327	0.04896088	0.15318455	0.00017687	0.00213601	0.00015306	0.00129906	0.00019452

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	\$ 53,689	\$ 0	\$ 53,689	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,633	0	22,633	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	403,687	(1,825)	401,862	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 480,009	\$ (1,825)	\$ 478,184	
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	315,276	0	315,276	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,896	0	35,896	(Sch 4)
010		Housekeeping - Total	6300	\$ 351,172	\$ 0	\$ 351,172	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 90,575	\$ 0	\$ 90,575	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,514	0	2,514	(Sch 5)
025		Depreciation: Equipment	7140	22,301	632	22,933	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	7,861	0	7,861	(Sch 5)
040		Property Taxes	7300	66,476	0	66,476	(Sch 5)
045		Property Insurance	7400	20,635	0	20,635	(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>		\$ 1,041,543	\$ (1,193)	\$ 1,040,350	
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	205,363	0	205,363	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,818	0	35,818	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 241,181	\$ 0	\$ 241,181	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 382,580	\$ 0	\$ 382,580	(Sch 3)
065	.20-.39	Fringe Benefits	6500	187,652	0	187,652	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	302,404	0	302,404	(Sch 4)
065		Dietary - Total	6500	\$ 872,636	\$ 0	\$ 872,636	
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	21,870	0	21,870	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,870	\$ 0	\$ 21,870	
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	571	0	571	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 571	\$ 0	\$ 571	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	145,482	0	145,482	(Sch 4)
080		Physical Therapy - Total	8200	\$ 145,482	\$ 0	\$ 145,482	
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	87,187	0	87,187	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 87,187	\$ 0	\$ 87,187	
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	53,693	0	53,693	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,693	\$ 0	\$ 53,693	
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	26,499	0	26,499	(Sch 4)
085		Pharmacy - Total	8300	\$ 26,499	\$ 0	\$ 26,499	
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	14,177	0	14,177	(Sch 4)
090		Laboratory - Total	8400	\$ 14,177	\$ 0	\$ 14,177	
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	32,713	0	32,713	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 32,713	\$ 0	\$ 32,713	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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		\$ 382,192	\$ 0	\$ 382,192	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,830,625	\$ 0	\$ 3,830,625	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,796,058	0	1,796,058	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	160,089	0	160,089	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,786,772	\$ 0	\$ 5,786,772	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	8,860	0	8,860 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,860	\$ 0	\$ 8,860
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>		\$ 5,795,632	\$ 0	\$ 5,795,632
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 76,577	\$ 0	\$ 76,577 (Sch 2)
155	.20-.39	Fringe Benefits	6600	40,642	0	40,642 (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	\$ 117,219	\$ 0	\$ 117,219

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
KINDRED NURSING & REHAB - NINETEENTH AVENUE

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

Provider NPI:  
1427072016

OSHPD Facility Number:  
206380814

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	\$ 110,705	\$ 0	\$ 110,705	(Sch 2)
160	.20-.39	Fringe Benefits	6700	61,313	0	61,313	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,787	0	12,787	(Sch 4)
160		Activities - Total	6700	\$ 184,805	\$ 0	\$ 184,805	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 311,541	\$ 0	\$ 311,541	(Sch 6)
165	.20-.39	Fringe Benefits	6900	104,857	0	104,857	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	799,024	(11,874)	787,150	(Sch 6)
165		Administration - Total	6900	\$ 1,215,422	\$ (11,874)	\$ 1,203,548	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 59,793	\$ 0	\$ 59,793	(Sch 3)
166	.20-.39	Fringe Benefits	6900	34,673	0	34,673	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,877	0	1,877	(Sch 4)
166		Medical Records - Total	6900	\$ 96,343	\$ 0	\$ 96,343	
167		CDPH Licensing Fees	6900	\$ 38,399	\$ 2,401	\$ 40,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 82,007	\$ 0	\$ 82,007	(Sch 6)
169		Quality Assurance Fees	6900	\$ 760,467	\$ 0	\$ 760,467	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,852	\$ 0	\$ 76,852	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,423	0	30,423	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 107,275	\$ 0	\$ 107,275	
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>		\$ 2,601,937	\$ (9,473)	\$ 2,592,464	
200		<b>Total</b>		\$ 10,935,121	\$ (10,666)	\$ 10,924,455	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 693,547	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1427072016	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the aud for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$693,547	\$693,547

Provider Name							Fiscal Period	Provider NPI	Adjustments		
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1427072016	10		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$799,024	(\$2,401)	\$796,623 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	38,399	2,401	40,800	
							To reclassify DPH license fees to the appropriate cost center to agree with the provider's general ledger detail.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1427072016		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate reported administration expense that should have been capitalized. 42 CFR 413.134, 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304	*	\$796,623	(\$9,473)	\$787,150
4	10.5	025	4	8A-1	025	4	Depreciation - Equipment To include depreciation expense in conjunction with adjustment 3. 42 CFR 413.134, 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304		\$22,301	\$632	\$22,933
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate reported plant operations and maintenance expense that should have been capitalized. 42 CFR 413.134, 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304		\$403,687	(\$1,825)	\$401,862

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1427072016		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
6	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	333	333	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	363	363	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	81	358	439	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	324	(95)	229	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	185	(185)	0	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	54	240	294	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	40	40	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	12,959	(360)	12,599	
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	19,345	694	20,039	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	19,345	361	19,706	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	19,345	(2)	19,343	
To adjust reported square footage to agree with provider's records for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1427072016		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
7	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: 09/20/2013 Service Period: 01/01/2012 through 12/31/2012 Payment Period: 01/01/2012 through 09/04/2013 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	48,459	(802)	47,657	
8	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	0	1,005	1,005	

Provider Name							Fiscal Period			Provider NPI		Adjustments
KINDRED NURSING & REHAB - NINETEENTH AVENUE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1427072016		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
9							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786, 51458.1 and 51476			\$18,523		
10							To recover Medi-Cal overpayments due to provider's billing errors. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			<u>978</u> \$19,501	\$19,501	