

**REPORT
ON THE
RATE SETTING AUDIT**

**CRESCENT COURT NURSING HOME
LODI, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1144221896**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Lucille Ramos and Firas Yaghmour**



DAVID MAXWELL-JOLLY
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Jim Kline, Controller
Riverside Healthcare
1469 Humboldt Road, Suite 175
Chico, CA 95828

CRESCENT COURT NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1144221896
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 \$16,840, which resulted from Medi-Cal overbillings, and share of cost overpayments.

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

Jim Kline
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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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 - Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section - Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility No.:
206390794

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 775,536	\$ 90.72
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 172,715	\$ 20.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 191,823	\$ 22.44
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 18,131	\$ 2.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,251	\$ 0.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 5,567	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 16,055	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 88,689	\$ 10.37
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 146,559	\$ 17.14
11	Cost of Routine Service/Audited Total Costs	\$ 1,435,678.00	\$ 1,422,325	\$ 166.37
12	Total Patient Days (Adj)	8,549	8,549	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.94	\$ 166.37	
14	Overpayments (Adj 16,17)		\$ 16,840	
15	Medi-Cal Days (Adj 15)	4,103	3,767	
16	Medi-Cal Managed Care Days (Adj 14)		336	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility No.:
206390794

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility No.:
206390794

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 23,410	\$ 23,410		
160	Activities	45,063		\$ 45,063	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	108,040	0	0	108,040
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	100,468	0	0	100,468
083	Speech Pathology	19,990	0	0	19,990
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	707,063	23,410	45,063	775,536 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,004,034	\$ 23,410	\$ 45,063	\$ 1,004,034

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 25,750	\$ 25,750										
010	Housekeeping	35,773	-	\$ 35,773									
060	Laundry and Linen	22,012	1,292	1,794	\$ 25,098								
065	Dietary	60,824	1,137	1,579	0	\$ 63,540							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,653	2,297	0	0	0	0		\$ 3,950	\$ 3,950		
166	Medical Records	20,702	0	0	0	0	0	0		20,702		\$ 20,702	
170	Inservice Education - Nursing	14,398	0	0	0	0	0	0	\$ 14,398				
ANCILLARY SERVICES													
075	Patient Supplies		258	359	0	0	0	0	0	617	26	134	\$ 777
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	300	1,574	1,874
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	279	1,463	1,743
083	Speech Pathology		0	0	0	0	0	0	0	0	56	291	347
085	Pharmacy		0	0	0	0	0	0	0	0	80	420	501
090	Laboratory		0	0	0	0	0	0	0	0	19	99	118
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	10	55	65
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		20,893	29,026	25,098	63,540	0	0	14,398	152,955	3,166	16,594	172,715 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		517	718	0	0	0	0	0	1,234	14	71	1,320
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 179,459	\$ 25,750	\$ 35,773	\$ 25,098	\$ 63,540	\$ -	\$ -	\$ 14,398	\$ 154,807	\$ 3,950	\$ 20,702	\$ 179,459

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 69,376	\$ 69,376										
010	Housekeeping	5,855	0	\$ 5,855									
060	Laundry and Linen	5,892	3,480	294	\$ 9,666								
065	Dietary	62,244	3,062	258	0	\$ 65,565							
155	Social Services	3,462	0	0	0	0	\$ 3,462						
160	Activities	2,105	0	0	0	0	0	\$ 2,105					
165	Administration	N/A	4,454	376	0	0	0	0		\$ 4,830	\$ 4,830		
166	Medical Records	1,480	0	0	0	0	0	0		1,480		\$ 1,480	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	7,596	696	59	0	0	0	0	0	8,351	31	10	\$ 8,392
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	367	113	480
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	341	105	446
083	Speech Pathology	0	0	0	0	0	0	0	0	0	68	21	89
085	Pharmacy	28,857	0	0	0	0	0	0	0	28,857	98	30	28,985
090	Laboratory	6,784	0	0	0	0	0	0	0	6,784	23	7	6,814
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,771	0	0	0	0	0	0	0	3,771	13	4	3,788
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	44,925	56,291	4,751	9,666	65,565	3,462	2,105	0	186,765	3,872	1,186	191,823 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,631	1,392	117	0	0	0	0	0	3,140	17	5	3,162
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 243,978	\$ 69,376	\$ 5,855	\$ 9,666	\$ 65,565	\$ 3,462	\$ 2,105	\$ -	\$ 237,668	\$ 4,830	\$ 1,480	\$ 243,978

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 18,942	71%							
	Property Tax (line 40)	7,575	29%	\$ 26,517						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,330	0	0	\$ 1,330			
065	Dietary			1,170	0	0	0	\$ 1,170		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			1,703	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			266	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			21,516	0	0	1,330	1,170	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			532	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 26,517	100%	\$ 26,517	\$ -	\$ -	\$ 1,330	\$ 1,170	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

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 71% Of Total	Property Tax 29% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 18,942	71%							
	Property Tax (line 40)	7,575	29%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,703	\$ 1,703				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	266	11	0	\$ 277	\$ 198	\$ 79
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	129	0	129	92	37
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	120	0	120	86	34
083	Speech Pathology			0	0	24	0	24	17	7
085	Pharmacy			0	0	35	0	35	25	10
090	Laboratory			0	0	8	0	8	6	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5	0	5	3	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	24,016	1,365	0	25,381	18,131	7,251 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	532	6	0	538	384	154
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 26,517	100%	\$ -	\$ 24,814	\$ 1,703	\$ -	\$ 26,517	\$ 18,942	\$ 7,575

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,167												
055	Interest - Other	501												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	180,175												
	Total Costs Allocable as Administration	182,843	57%											
167	CDPH Licensing Fees	6,945	2%											
168	Professional Liability Insurance	20,030	6%											
169	Quality Assurance Fees	110,646	35%											
174	Caregiver Training	0	0%											
	Total	320,464	100%						\$ 320,464					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 617	\$ 8,351	\$ 266	\$ 9,234	2,082	\$ 1,188	\$ 45	\$ 130	\$ 719	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			108,040	0	0	0	108,040	24,360	13,899	528	1,523	8,411	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			100,468	0	0	0	100,468	22,652	12,924	491	1,416	7,821	0
083	Speech Pathology			19,990	0	0	0	19,990	4,507	2,572	98	282	1,556	0
085	Pharmacy			0	0	28,857	0	28,857	6,506	3,712	141	407	2,246	0
090	Laboratory			0	0	6,784	0	6,784	1,530	873	33	96	528	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,771	0	3,771	850	485	18	53	294	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			775,536	152,955	186,765	24,016	1,139,272	256,870	146,559	5,567	16,055	88,689	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,234	3,140	532	4,907	1,106	631	24	69	382	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 320,464		\$ 1,004,034	\$ 154,807	\$ 237,668	\$ 24,814	\$ 1,421,323	\$ 320,464					
	Total Administrative Costs							\$ 320,464		\$ 182,843	\$ 6,945	\$ 20,030	\$ 110,646	\$ -
	Unit Cost Multiplier							0.22546879						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 24,652	\$ 6,310	\$ 1,703	\$ 32,665							
	TOTAL FACILITY COSTS							\$ 1,774,452						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	250	250	250							
065	Dietary	220	220	220							
155	Social Services										
160	Activities										
165	Administration	320	320	320							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50						9,234	9,234
077	Specialized Support Surfaces									0	0
080	Physical Therapy									108,040	108,040
081	Respiratory Therapy									0	0
082	Occupational Therapy									100,468	100,468
083	Speech Pathology									19,990	19,990
085	Pharmacy									28,857	28,857
090	Laboratory									6,784	6,784
095	Home Health Services									0	0
100	Other Ancillary Services									3,771	3,771
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,044	4,044	4,044	75,078	25,338	751,988	751,988	751,988	1,139,272	1,139,272
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	100	100	100						4,907	4,907
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	4,984	4,984	4,984	75,078	25,338	751,988	751,988	751,988	1,421,323	1,421,323
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 23,410	\$ 45,063			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.031130816	0.059925158			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 25,750	\$ 35,773	\$ 25,098	\$ 63,540	\$ -	\$ -	\$ 14,398	\$ 3,950	\$ 20,702
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.16653291	7.17756822	0.33429267	2.50768420	0.00000000	0.00000000	0.01914658	0.00277918	0.01456530
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 69,376	\$ 5,855	\$ 9,666	\$ 65,565	\$ 3,462	\$ 2,105	\$ -	\$ 4,830	\$ 1,480
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.91974318	1.17475923	0.12874112	2.58760717	0.00460380	0.00279925	0.00000000	0.00339841	0.00104128
	TOTAL CAPITAL COSTS - SCH. 5	\$ 26,517	\$ -	\$ -	\$ 1,330	\$ 1,170	\$ -	\$ -	\$ -	\$ 1,703	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.32042536	0.00000000	0.00000000	0.01771633	0.04619518	0.00000000	0.00000000	0.00000000	0.00119785	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

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	\$ 21,509	\$ 0	\$ 21,509	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,227	14	4,241	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	69,376	0	69,376	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 95,112	\$ 14	\$ 95,126	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 16,428	\$ 0	\$ 16,428	(Sch 3)
010	.20-.39	Fringe Benefits	6300	5,313	24	5,337	(Sch 3)
010	.79	Agency Staff	6300	14,008	0	14,008	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,855	0	5,855	(Sch 4)
010		Housekeeping - Total	6300	\$ 41,604	\$ 24	\$ 41,628	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 9,398	\$ 0	\$ 9,398	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,615	0	2,615	(Sch 5)
025		Depreciation: Equipment	7140	3,486	0	3,486	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		3,443	3,443	(Sch 5)
040		Property Taxes	7300	7,575	0	7,575	(Sch 5)
045		Property Insurance	7400	2,167	0	2,167	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 501	\$ 501	(Sch 6)
057		Subtotal 005 - 055		\$ 161,957	\$ 3,982	\$ 165,939	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 10,175	\$ 0	\$ 10,175	(Sch 3)
060	.20-.39	Fringe Benefits	6400	1,264	7	1,271	(Sch 3)
060	.79	Agency Staff	6400	10,566	0	10,566	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,892	0	5,892	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 27,897	\$ 7	\$ 27,904	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 47,976	\$ 0	\$ 47,976	(Sch 3)
065	.20-.39	Fringe Benefits	6500	12,780	68	12,848	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	62,244	0	62,244	(Sch 4)
065		Dietary - Total	6500	\$ 123,000	\$ 68	\$ 123,068	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	3,974	3,622	7,596	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,974	\$ 3,622	\$ 7,596	
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:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

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	108,040	0	108,040	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 108,040	\$ 0	\$ 108,040	
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	100,468	0	100,468	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 100,468	\$ 0	\$ 100,468	
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	19,990	0	19,990	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 19,990	\$ 0	\$ 19,990	
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	28,857	0	28,857	(Sch 4)
085		Pharmacy - Total	8300	\$ 28,857	\$ 0	\$ 28,857	
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	6,784	0	6,784	(Sch 4)
090		Laboratory - Total	8400	\$ 6,784	\$ 0	\$ 6,784	
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	3,771	0	3,771	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,771	\$ 0	\$ 3,771	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

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		\$ 271,884	\$ 3,622	\$ 275,506	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 575,834	\$ 0	\$ 575,834	(Sch 2)
105	.20-.39	Fringe Benefits	6110	130,802	427	131,229	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	61,321	(16,396)	44,925	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 767,957	\$ (15,969)	\$ 751,988	
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:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,631	0	1,631 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,631	\$ 0	\$ 1,631
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 769,588	\$ (15,969)	\$ 753,619
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 20,195	\$ 0	\$ 20,195 (Sch 2)
155	.20-.39	Fringe Benefits	6600	3,202	13	3,215 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,462	0	3,462 (Sch 4)
155		Social Services - Total	6600	\$ 26,859	\$ 13	\$ 26,872

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT COURT NURSING HOME

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

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	\$ 37,829	\$ 0	\$ 37,829	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,212	22	7,234	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,105	0	2,105	(Sch 4)
160		Activities - Total	6700	\$ 47,146	\$ 22	\$ 47,168	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 56,433	\$ 0	\$ 56,433	(Sch 6)
165	.20-.39	Fringe Benefits	6900	12,738	29	12,767	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	108,165	2,810	110,975	(Sch 6)
165		Administration - Total	6900	\$ 177,336	\$ 2,839	\$ 180,175	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 16,890	\$ 0	\$ 16,890	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,812	0	3,812	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,480	0	1,480	(Sch 4)
166		Medical Records - Total	6900	\$ 22,182	\$ 0	\$ 22,182	
167		CDPH Licensing Fees	6900	\$ 6,945	\$ 0	\$ 6,945	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,531	\$ (501)	\$ 20,030	(Sch 6)
169		Quality Assurance Fees	6900	\$ 110,646	\$ 0	\$ 110,646	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,600	\$ 0	\$ 11,600	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,783	15	2,798	(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	\$ 14,383	\$ 15	\$ 14,398	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 426,028	\$ 2,388	\$ 428,416	
200		Total		\$ 1,780,354	\$ (5,902)	\$ 1,774,452	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 11,535	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$5,902)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>619</u>	<u>(84)</u>

Provider Name:
CRESCENT COURT NURSING HOME

Provider NPI:
1144221896

OSHPD Facility Number:
206390794

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(930)</u>	<u>(336)</u>	<u>(1,157)</u>	<u>(199)</u>	<u>(3,815)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011			1144221896		17
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>												
A	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304			\$0	\$11,535	\$11,535

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011	1144221896		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$3,443	3,443	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	108,165	(3,443)	104,722 *	
							To reclassify PointClickCare software rental from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501 OSHPD, LTC Manual, Chapter 3220.3, Section 7200				
2	10.5	055	4	8A-1	055	4	Interest - Other	\$0	\$501	\$501	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	20,531	(501)	20,030	
							To reclassify finance fees associated with liability insurance to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$3,974	\$1,713	\$5,687 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	61,321	(1,713)	59,608 *	
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)				
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$5,687	\$169	\$5,856 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	59,608	(169)	59,439 *
							To reclassify pharmaceuticals expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(C)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011	1144221896	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	*	\$5,856	\$1,740	\$7,596
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	59,439	(1,740)	57,699 *
							To reclassify oxygen expenses from Skilled Nursing to an ancillar cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Section 51511(C)				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$57,699	(\$11,424)	\$46,275 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	104,722	11,424	116,146 *
							To reclassify post monthly home office costs to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				
							OSHPD, LTC Manual, Chapter 3220.2, Section 6900				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011	1144221896		17
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$4,227	\$14	\$4,241
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	5,313	24	5,337
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	1,264	7	1,271
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	12,780	68	12,848
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	130,802	427	131,229
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	3,202	13	3,215
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	7,212	22	7,234
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	12,738	29	12,767
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	2,783	15	2,798
							To adjust total workers' compensation to agree with the provider's support documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2161, 2300, and 2304			
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$46,275		
							To eliminate flowers expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$84)	
9							To eliminate memory boxes expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(930)	
10							To eliminate non-medical expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(336) (\$1,350)	\$44,925

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011		1144221896		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$116,146		
							To eliminate travel expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(\$1,157)	
12							To eliminate newspaper subscription expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(199)	
13							To adjust reported home office costs to agree with the Riverside Health Care Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(3,815)</u> (\$5,171)	\$110,975

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011			1144221896		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
14	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days as agreed upon by provider. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304			0	336	336

Provider Name							Fiscal Period		Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011		1144221896		17
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>											
15	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through November 19, 2012 Report Date: November 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	4,103	(336)	3,767	

Provider Name							Fiscal Period			Provider NPI		Adjustments
CRESCENT COURT NURSING HOME							JULY 1, 2010 THROUGH JUNE 30, 2011			1144221896		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
16	Not Reported			1	14	N/A	Overpayments			\$0		
							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$9,441		
17							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			7,399 \$16,840	\$16,840	