

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CROWN BAY NURSING AND REHABILITATION CENTER  
ALAMEDA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1114119054**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Yosief Hailemichael**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2013

Yolly Sambile  
Director of Finance  
St. Cabrini Health, LLC  
905 S. Fair Oaks Ave, Suite M-10  
Pasadena, CA 91105

CROWN BAY NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1114119054  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. 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 and patient days 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 Schedule

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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

## Provider Name:

CROWN BAY NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114119054

## OSHPD Facility No.:

206010734

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	\$ 4,486,361	\$ 105.57
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,385,347	\$ 32.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,022,900	\$ 24.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 760,485	\$ 17.90
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 79,113	\$ 1.86
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,922	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 90,460	\$ 2.13
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 516,816	\$ 12.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,027,462	\$ 24.18
11	Cost of Routine Service/Audited Total Costs	\$ 9,408,787	\$ 9,397,865	\$ 221.15
12	Total Patient Days (Adj )	42,496	42,496	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 221.40	\$ 221.15	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 18)	36,525	36,223	
16	Medi-Cal Managed Care Days (Adj )		0	
<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	

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

## Provider Name:

CROWN BAY NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114119054

## OSHPD Facility No.:

206010734

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<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	
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:**  
CROWN BAY NURSING AND REHABILITATION CENTER

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

**Provider NPI:**  
1114119054

**OSHPD Facility No.:**  
206010734

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	\$ 100,604	\$ 100,604		
160	Activities	154,134		\$ 154,134	
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	4,231,623	100,604	154,134	4,486,361
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>\$ 4,486,361</b>	<b>\$ 100,604</b>	<b>\$ 154,134</b>	<b>\$ 4,486,361</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,641	\$ 46,641										
010	Housekeeping	458,007	412	\$ 458,419									
060	Laundry and Linen	137,371	941	9,331	\$ 147,642								
065	Dietary	573,878	453	4,488	0	\$ 578,818							
155	Social Services	N/A	446	4,421	0	0	\$ 4,867						
160	Activities	N/A	2,061	20,438	0	0	0	\$ 22,499					
165	Administration	N/A	1,747	17,328	0	0	0	0		\$ 19,076	\$ 19,076		
166	Medical Records	65,507	1,075	10,663	0	0	0	0		77,246		\$ 77,246	
170	Inservice Education - Nursing	140,439	381	3,777	0	0	0	0	\$ 144,597				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		661	6,554	0	0	0	0	0	7,214	129	522	\$ 7,866
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	173	702	875
080	Physical Therapy		580	5,754	0	0	0	0	0	6,334	517	2,094	8,946
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		580	5,754	0	0	0	0	0	6,334	479	1,940	8,753
083	Speech Pathology		578	5,732	0	0	0	0	0	6,310	257	1,040	7,607
085	Pharmacy		0	0	0	0	0	0	0	0	338	1,367	1,705
090	Laboratory		0	0	0	0	0	0	0	0	94	380	474
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	54	217	271
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		36,725	364,181	147,642	578,818	4,867	22,499	144,597	1,299,329	17,035	68,983	1,385,347 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,421,843	\$ 46,641	\$ 458,419	\$ 147,642	\$ 578,818	\$ 4,867	\$ 22,499	\$ 144,597	\$ 1,325,522	\$ 19,076	\$ 77,246	\$ 1,421,843

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 280,763	\$ 280,763										
010	Housekeeping	100,288	2,481	\$ 102,769									
060	Laundry and Linen	16,057	5,664	2,092	\$ 23,813								
065	Dietary	347,225	2,724	1,006	0	\$ 350,955							
155	Social Services	4,985	2,684	991	0	0	\$ 8,660						
160	Activities	6,788	12,407	4,582	0	0	0	\$ 23,777					
165	Administration	N/A	10,519	3,885	0	0	0	0		\$ 14,404	\$ 14,404		
166	Medical Records	18,790	6,473	2,391	0	0	0	0		27,654		\$ 27,654	
170	Inservice Education - Nursing	0	2,293	847	0	0	0	0	\$ 3,139				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	31,831	3,978	1,469	0	0	0	0	0	37,279	97	187	\$ 37,563
077	Specialized Support Surfaces	76,958	0	0	0	0	0	0	0	76,958	131	251	77,340
080	Physical Therapy	207,293	3,493	1,290	0	0	0	0	0	212,076	391	750	213,216
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	190,358	3,493	1,290	0	0	0	0	0	195,141	362	695	196,197
083	Speech Pathology	91,795	3,479	1,285	0	0	0	0	0	96,559	194	372	97,126
085	Pharmacy	149,892	0	0	0	0	0	0	0	149,892	255	490	150,636
090	Laboratory	41,637	0	0	0	0	0	0	0	41,637	71	136	41,844
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,817	0	0	0	0	0	0	0	23,817	41	78	23,935
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	272,280	221,074	81,643	23,813	350,955	8,660	23,777	3,139	985,341	12,863	24,696	1,022,900
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,860,757</b>	<b>\$ 280,763</b>	<b>\$ 102,769</b>	<b>\$ 23,813</b>	<b>\$ 350,955</b>	<b>\$ 8,660</b>	<b>\$ 23,777</b>	<b>\$ 3,139</b>	<b>\$ 1,818,700</b>	<b>\$ 14,404</b>	<b>\$ 27,654</b>	<b>\$ 1,860,757</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 807,681	91%							
	Property Tax (line 40)	84,023	9%	\$ 891,704						
005	Plant Operations and Maintenance			5,280	\$ 5,280					
010	Housekeeping			7,834	47	\$ 7,881				
060	Laundry and Linen			17,883	107	160	\$ 18,150			
065	Dietary			8,601	51	77	0	\$ 8,729		
155	Social Services			8,473	50	76	0	0	\$ 8,599	
160	Activities			39,171	233	351	0	0	0	\$ 39,756
165	Administration			33,211	198	298	0	0	0	0
166	Medical Records			20,437	122	183	0	0	0	0
170	Inservice Education - Nursing			7,238	43	65	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			12,560	75	113	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,028	66	99	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,028	66	99	0	0	0	0
083	Speech Pathology			10,985	65	99	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			697,976	4,157	6,261	18,150	8,729	8,599	39,756
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 891,704</b>	<b>100%</b>	<b>\$ 891,704</b>	<b>\$ 5,280</b>	<b>\$ 7,881</b>	<b>\$ 18,150</b>	<b>\$ 8,729</b>	<b>\$ 8,599</b>	<b>\$ 39,756</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 807,681	91%							
	Property Tax (line 40)	84,023	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,706	\$ 33,706				
166	Medical Records				20,742		\$ 20,742			
170	Inservice Education - Nursing			\$ 7,346						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	12,748	228	140	\$ 13,116	\$ 11,880	\$ 1,236
077	Specialized Support Surfaces			0	0	306	189	495	448	47
080	Physical Therapy			0	11,192	914	562	12,669	11,475	1,194
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,192	847	521	12,560	11,376	1,183
083	Speech Pathology			0	11,149	454	279	11,882	10,763	1,120
085	Pharmacy			0	0	597	367	964	873	91
090	Laboratory			0	0	166	102	268	243	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	95	58	153	139	14
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			7,346	790,974	30,101	18,523	839,598	760,485	79,113
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 891,704	100%	\$ 7,346	\$ 837,255	\$ 33,706	\$ 20,742	\$ 891,704	\$ 807,681	\$ 84,023

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 14,210												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,136,329												
	Total Costs Allocable as Administration	1,150,539	62%											
167	CDPH Licensing Fees	32,386	2%											
168	Professional Liability Insurance	101,296	5%											
169	Quality Assurance Fees	578,724	31%											
174	Caregiver Training	0	0%											
	Total	1,862,945	100%						\$ 1,862,945					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 7,214	\$ 37,279	\$ 12,748	\$ 57,241	12,593	\$ 7,777	\$ 219	\$ 685	\$ 3,912	\$ -
077	Specialized Support Surfaces			0	0	76,958	0	76,958	16,931	10,456	294	921	5,260	0
080	Physical Therapy			0	6,334	212,076	11,192	229,602	50,513	31,196	878	2,747	15,692	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	6,334	195,141	11,192	212,667	46,787	28,895	813	2,544	14,534	0
083	Speech Pathology			0	6,310	96,559	11,149	114,018	25,084	15,492	436	1,364	7,792	0
085	Pharmacy			0	0	149,892	0	149,892	32,977	20,366	573	1,793	10,244	0
090	Laboratory			0	0	41,637	0	41,637	9,160	5,657	159	498	2,846	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,817	0	23,817	5,240	3,236	91	285	1,628	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			4,486,361	1,299,329	985,341	790,974	7,562,005	1,663,660	1,027,462	28,922	90,460	516,816	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,862,945		\$ 4,486,361	\$ 1,325,522	\$ 1,818,700	\$ 837,255	\$ 8,467,837	\$ 1,862,945					
	Total Administrative Costs							\$ 1,862,945		\$ 1,150,539	\$ 32,386	\$ 101,296	\$ 578,724	\$ -
	Unit Cost Multiplier							0.22000245						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 96,321	\$ 42,057	\$ 54,449	\$ 192,828							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,523,610						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	124									
010	Housekeeping	184	184								
060	Laundry and Linen	420	420	420							
065	Dietary	202	202	202							
155	Social Services	199	199	199							
160	Activities	920	920	920							
165	Administration	780	780	780							
166	Medical Records	480	480	480							
170	Inservice Education - Nursing	170	170	170							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	295	295	295						57,241	57,241
077	Specialized Support Surfaces									76,958	76,958
080	Physical Therapy	259	259	259						229,602	229,602
081	Respiratory Therapy									0	0
082	Occupational Therapy	259	259	259						212,667	212,667
083	Speech Pathology	258	258	258						114,018	114,018
085	Pharmacy									149,892	149,892
090	Laboratory									41,637	41,637
095	Home Health Services									0	0
100	Other Ancillary Services									23,817	23,817
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	16,393	16,393	16,393	416,450	124,935	4,503,903	4,503,903	4,503,903	7,562,005	7,562,005
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									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,943	20,819	20,635	416,450	124,935	4,503,903	4,503,903	4,503,903	8,467,837	8,467,837
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 100,604 0.022337071	\$ 154,134 0.034222318			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,641 2.24030933	\$ 458,419 22.21561507	\$ 147,642 0.35452633	\$ 578,818 4.63295391	\$ 4,867 0.00108056	\$ 22,499 0.00499555	\$ 144,597 0.03210471	\$ 19,076 0.00225272	\$ 77,246 0.00912226
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 280,763 13.48590230	\$ 102,769 4.98034437	\$ 23,813 0.05718051	\$ 350,955 2.80910219	\$ 8,660 0.00192273	\$ 23,777 0.00527919	\$ 3,139 0.00069701	\$ 14,404 0.00170099	\$ 27,654 0.00326575
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 891,704 42.57766318	\$ 5,280 0.25359673	\$ 7,881 0.38192158	\$ 18,150 0.04358155	\$ 8,729 0.06986883	\$ 8,599 0.00190933	\$ 39,756 0.00882704	\$ 7,346 0.00163108	\$ 33,706 0.00398051	\$ 20,742 0.00244954

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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	\$ 35,747	\$ 0	\$ 35,747	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,729	3,165	10,894	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	283,928	(3,165)	280,763	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 327,404	\$ 0	\$ 327,404	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 359,930	\$ 0	\$ 359,930	(Sch 3)
010	.20-.39	Fringe Benefits	6300	64,762	33,315	98,077	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	133,603	(33,315)	100,288	(Sch 4)
010		Housekeeping - Total	6300	\$ 558,295	\$ 0	\$ 558,295	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,458	0	19,458	(Sch 5)
025		Depreciation: Equipment	7140	13,013	0	13,013	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	775,210	0	775,210	(Sch 5)
040		Property Taxes	7300	89,770	(5,747)	84,023	(Sch 5)
045		Property Insurance	7400	14,210	0	14,210	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,797,360	\$ (5,747)	\$ 1,791,613	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 106,096	\$ 0	\$ 106,096	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,344	9,931	31,275	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,988	(9,931)	16,057	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 153,428	\$ 0	\$ 153,428	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 446,354	\$ 0	\$ 446,354	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,009	41,515	127,524	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	388,740	(41,515)	347,225	(Sch 4)
065		Dietary - Total	6500	\$ 921,103	\$ 0	\$ 921,103	
070		Provision for Bad Debts	7700	\$ 150,619	(150,619)	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	31,831	0	31,831	(Sch 4)
075		Patient Supplies - Total	8100	\$ 31,831	\$ 0	\$ 31,831	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	76,958	0	76,958	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 76,958	\$ 0	\$ 76,958	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CROWN BAY NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1114119054

## OSHPD Facility Number:

206010734

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	207,293	0	207,293	(Sch 4)
080		Physical Therapy - Total	8200	\$ 207,293	\$ 0	\$ 207,293	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	190,358	0	190,358	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 190,358	\$ 0	\$ 190,358	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	91,795	0	91,795	(Sch 4)
083		Speech Pathology - Total	8280	\$ 91,795	\$ 0	\$ 91,795	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	149,892	0	149,892	(Sch 4)
085		Pharmacy - Total	8300	\$ 149,892	\$ 0	\$ 149,892	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	41,637	0	41,637	(Sch 4)
090		Laboratory - Total	8400	\$ 41,637	\$ 0	\$ 41,637	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	23,817	0	23,817	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,817	\$ 0	\$ 23,817	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 813,581	\$ 0	\$ 813,581	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,359,302	\$ (23,895)	\$ 3,335,407	(Sch 2)
105	.20-.39	Fringe Benefits	6110	597,169	299,047	896,216	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	616,479	(344,199)	272,280	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,572,950	\$ (69,047)	\$ 4,503,903	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 4,572,950	\$ (69,047)	\$ 4,503,903
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 80,364	\$ 0	\$ 80,364 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,937	7,303	20,240 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,288	(7,303)	4,985 (Sch 4)
155		Social Services - Total	6600	\$ 105,589	\$ 0	\$ 105,589

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CROWN BAY NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1114119054

OSHPD Facility Number:  
206010734

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	\$ 118,214	\$ 0	\$ 118,214	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,654	11,266	35,920	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,054	(11,266)	6,788	(Sch 4)
160		Activities - Total	6700	\$ 160,922	\$ 0	\$ 160,922	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 245,151	\$ 23,895	\$ 269,046	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,151	138,367	185,518	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	712,681	(30,916)	681,765	(Sch 6)
165		Administration - Total	6900	\$ 1,004,983	\$ 131,346	\$ 1,136,329	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,055	\$ 0	\$ 57,055	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,452	0	8,452	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,790	0	18,790	(Sch 4)
166		Medical Records - Total	6900	\$ 84,297	\$ 0	\$ 84,297	
167		CDPH Licensing Fees	6900	\$ 32,386	\$ 0	\$ 32,386	(Sch 6)
168		Professional Liability Insurance	6900	\$ 101,296	\$ 0	\$ 101,296	(Sch 6)
169		Quality Assurance Fees	6900	\$ 578,724	\$ 0	\$ 578,724	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 113,759	\$ 0	\$ 113,759	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,107	8,573	26,680	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8,573	(8,573)	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 140,439	\$ 0	\$ 140,439	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,208,636	\$ 131,346	\$ 2,339,982	
200		<b>Total</b>		\$ 10,617,677	\$ (94,067)	\$ 10,523,610	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 92,215	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period		Provider NPI		Adjustments
CROWN BAY NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114119054		18
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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1. Sections 2300 and 2304	\$0	\$92,215	\$92,215	

Provider Name							Fiscal Period	Provider NPI		Adjustments
CROWN BAY NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114119054		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$7,729	\$3,165	\$10,894
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	283,928	(3,165)	280,763
3	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$64,762	\$33,315	\$98,077
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	133,603	(33,315)	100,288
4	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	\$21,344	\$9,931	\$31,275
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	25,988	(9,931)	16,057
5	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	\$86,009	\$41,515	\$127,524
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	388,740	(41,515)	347,225
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$597,169	\$299,047	\$896,216
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	616,479	(299,047)	317,432 *
7	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	\$12,937	\$7,303	\$20,240
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	12,288	(7,303)	4,985
8	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	\$24,654	\$11,266	\$35,920
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	18,054	(11,266)	6,788
9	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	\$47,151	\$138,367	\$185,518
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	712,681	(138,367)	574,314 *
10	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	\$18,107	\$8,573	\$26,680
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	8,573	(8,573)	0
							To reclassify employee benefits expenses 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			

Provider Name							Fiscal Period		Provider NPI		Adjustments
CROWN BAY NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114119054		18
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$317,432	(\$37,152)	\$280,280 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	574,314	37,152	611,466 *
							To reclassify other professional fees expenses to the administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2134.10				
12	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$3,359,302	(\$23,895)	\$3,335,407
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		245,151	23,895	269,046
							To reclassify central supply clerk salary to the administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CROWN BAY NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114119054		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To incorporate the provider's utilization review adjustment into the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$280,280	(\$8,000)	\$272,280
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To incorporate provider's reported administration expense adjustments into the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$611,466	\$73,647	\$685,113 *
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include provider's revenue offset adjustment into the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$685,113	(\$3,348)	\$681,765
16	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300		\$150,619	(\$150,619)	\$0
17	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expense to agree with the county property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$89,770	(\$5,747)	\$84,023

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
CROWN BAY NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114119054	18		
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 PATIENT DAYS</u></b>											
18	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 31, 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	36,525	(302)	36,223	