

**REPORT
ON THE
RATE SETTING AUDIT**

**COMMUNITY CARE AND REHABILITATION CENTER
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700186590**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Ivy Kwan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

COMMUNITY CARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1700186590
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 that include a summary of the total due the State in the amount of \$9,270, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility No.:
206331151

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	\$ 4,030,738	\$ 80.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,165,689	\$ 23.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,386,369	\$ 27.77
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,206,011	\$ 24.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,028	\$ 0.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,888	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 50,737	\$ 1.02
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 530,338	\$ 10.62
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,025,219	\$ 20.53
11	Cost of Routine Service/Audited Total Costs	\$ 10,293,170	\$ 9,464,019	\$ 189.56
12	Total Patient Days (Adj)	49,927	49,927	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 206.16	\$ 189.56	
14	Overpayments (Adj 13)	\$ 0	\$ (9,270)	
15	Medi-Cal Days (Adj 11)	33,888	33,462	
16	Medi-Cal Managed Care Days (Adj 12)		426	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility No.:
206331151

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility No.:
206331151

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 154,830	\$ 154,830		
160	Activities	141,352		\$ 141,352	
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	615,193	0	0	615,193
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	445,828	0	0	445,828
083	Speech Pathology	60,285	0	0	60,285
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,734,556	154,830	141,352	4,030,738 *
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	\$ 5,152,044	\$ 154,830	\$ 141,352	\$ 5,152,044

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 33,805	\$ 33,805										
010	Housekeeping	307,679	605	\$ 308,284									
060	Laundry and Linen	139,903	1,097	10,186	\$ 151,186								
065	Dietary	544,462	1,120	10,397	0	\$ 555,979							
155	Social Services	N/A	388	3,598	0	0	\$ 3,986						
160	Activities	N/A	462	4,293	0	0	0	\$ 4,755					
165	Administration	N/A	2,518	23,385	0	0	0	0		\$ 25,904	\$ 25,904		
166	Medical Records	119,369	528	4,902	0	0	0	0		124,799		\$ 124,799	
170	Inservice Education - Nursing	78,804	376	3,489	0	0	0	0	\$ 82,669				
	ANCILLARY SERVICES												
075	Patient Supplies		227	2,107	0	0	0	0	0	2,334	101	488	\$ 2,923
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,003	18,600	0	0	0	0	0	20,604	1,985	9,563	32,151
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		59	546	0	0	0	0	0	605	1,198	5,774	7,578
083	Speech Pathology		50	468	0	0	0	0	0	519	169	816	1,504
085	Pharmacy		0	0	0	0	0	0	0	0	1,510	7,274	8,784
090	Laboratory		0	0	0	0	0	0	0	0	155	749	904
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	510	2,455	2,965
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		24,261	225,281	151,186	555,979	3,986	4,755	82,669	1,048,117	20,209	97,364	1,165,689 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
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		111	1,030	0	0	0	0	0	1,141	66	316	1,523
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,224,022	\$ 33,805	\$ 308,284	\$ 151,186	\$ 555,979	\$ 3,986	\$ 4,755	\$ 82,669	\$ 1,073,320	\$ 25,904	\$ 124,799	\$ 1,224,022

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 374,709	\$ 374,709										
010	Housekeeping	54,886	6,709	\$ 61,595									
060	Laundry and Linen	33,166	12,159	2,035	\$ 47,360								
065	Dietary	340,069	12,411	2,077	0	\$ 354,557							
155	Social Services	0	4,295	719	0	0	\$ 5,014						
160	Activities	5,873	5,125	858	0	0	0	\$ 11,855					
165	Administration	N/A	27,915	4,672	0	0	0	0		\$ 32,587	\$ 32,587		
166	Medical Records	0	5,851	979	0	0	0	0		6,831		\$ 6,831	
170	Inservice Education - Nursing	1,065	4,165	697	0	0	0	0	\$ 5,927				
ANCILLARY SERVICES													
075	Patient Supplies	23,315	2,516	421	0	0	0	0	0	26,252	127	27	\$ 26,406
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	22,203	3,716	0	0	0	0	0	25,920	2,497	523	28,940
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	652	109	0	0	0	0	0	761	1,508	316	2,585
083	Speech Pathology	0	559	94	0	0	0	0	0	653	213	45	910
085	Pharmacy	566,443	0	0	0	0	0	0	0	566,443	1,899	398	568,740
090	Laboratory	58,298	0	0	0	0	0	0	0	58,298	195	41	58,534
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	191,212	0	0	0	0	0	0	0	191,212	641	134	191,988
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	616,973	268,919	45,011	47,360	354,557	5,014	11,855	5,927	1,355,617	25,424	5,329	1,386,369 *
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	17,462	1,230	206	0	0	0	0	0	18,898	83	17	18,998
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,283,471	\$ 374,709	\$ 61,595	\$ 47,360	\$ 354,557	\$ 5,014	\$ 11,855	\$ 5,927	\$ 2,244,053	\$ 32,587	\$ 6,831	\$ 2,283,471

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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)	\$ 1,331,103	97%							
	Property Tax (line 40)	44,180	3%	\$ 1,375,283						
005	Plant Operations and Maintenance			57,507	\$ 57,507					
010	Housekeeping			23,593	1,030	\$ 24,622				
060	Laundry and Linen			42,762	1,866	814	\$ 45,441			
065	Dietary			43,646	1,905	830	0	\$ 46,381		
155	Social Services			15,106	659	287	0	0	\$ 16,052	
160	Activities			18,022	786	343	0	0	0	\$ 19,151
165	Administration			98,171	4,284	1,868	0	0	0	0
166	Medical Records			20,578	898	392	0	0	0	0
170	Inservice Education - Nursing			14,647	639	279	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,847	386	168	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			78,085	3,408	1,486	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,294	100	44	0	0	0	0
083	Speech Pathology			1,966	86	37	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			945,734	41,271	17,993	45,441	46,381	16,052	19,151
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			4,325	189	82	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,375,283	100%	\$ 1,375,283	\$ 57,507	\$ 24,622	\$ 45,441	\$ 46,381	\$ 16,052	\$ 19,151

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,331,103	97%							
	Property Tax (line 40)	44,180	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 104,323	\$ 104,323				
166	Medical Records				21,867		\$ 21,867			
170	Inservice Education - Nursing			\$ 15,565						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,402	408	85	\$ 9,895	\$ 9,577	\$ 318
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	82,978	7,994	1,676	92,648	89,671	2,976
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,437	4,827	1,012	8,276	8,010	266
083	Speech Pathology			0	2,089	682	143	2,914	2,821	94
085	Pharmacy			0	0	6,080	1,275	7,355	7,119	236
090	Laboratory			0	0	626	131	757	733	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,053	430	2,483	2,403	80
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			15,565	1,147,590	81,390	17,060	1,246,039	1,206,011	40,028
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	4,596	264	55	4,916	4,758	158
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,375,283	100%	\$ 15,565	\$ 1,249,092	\$ 104,323	\$ 21,867	\$ 1,375,283	\$ 1,331,103	\$ 44,180

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 34,293												
055	Interest - Other	4,026												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,275,783												
	Total Costs Allocable as Administration	1,314,102	63%											
167	CDPH Licensing Fees	37,028	2%											
168	Professional Liability Insurance	65,034	3%											
169	Quality Assurance Fees	679,775	32%											
174	Caregiver Training	0	0%											
	Total	2,095,939	100%						\$ 2,095,939					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,334	\$ 26,252	\$ 9,402	\$ 37,988	8,193	\$ 5,137	\$ 145	\$ 254	\$ 2,657	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			615,193	20,604	25,920	82,978	744,694	160,604	100,695	2,837	4,983	52,089	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			445,828	605	761	2,437	449,632	96,970	60,798	1,713	3,009	31,450	0
083	Speech Pathology			60,285	519	653	2,089	63,546	13,705	8,592	242	425	4,445	0
085	Pharmacy			0	0	566,443	0	566,443	122,162	76,592	2,158	3,791	39,621	0
090	Laboratory			0	0	58,298	0	58,298	12,573	7,883	222	390	4,078	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	191,212	0	191,212	41,238	25,855	729	1,280	13,375	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			4,030,738	1,048,117	1,355,617	1,147,590	7,582,061	1,635,183	1,025,219	28,888	50,737	530,338	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	1,141	18,898	4,596	24,635	5,313	3,331	94	165	1,723	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,095,939		\$ 5,152,044	\$ 1,073,320	\$ 2,244,053	\$ 1,249,092	\$ 9,718,509	\$ 2,095,939					
	Total Administrative Costs							\$ 2,095,939		\$ 1,314,102	\$ 37,028	\$ 65,034	\$ 679,775	\$ -
	Unit Cost Multiplier							0.21566466						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,702	\$ 39,418	\$ 126,191	\$ 316,311							
	TOTAL FACILITY COSTS							\$ 12,130,759						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 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	1,755									
010	Housekeeping	720	720								
060	Laundry and Linen	1,305	1,305	1,305							
065	Dietary	1,332	1,332	1,332							
155	Social Services	461	461	461							
160	Activities	550	550	550							
165	Administration	2,996	2,996	2,996							
166	Medical Records	628	628	628							
170	Inservice Education - Nursing	447	447	447							
	ANCILLARY SERVICES										
075	Patient Supplies	270	270	270						37,988	37,988
077	Specialized Support Surfaces									0	0
080	Physical Therapy	2,383	2,383	2,383						744,694	744,694
081	Respiratory Therapy									0	0
082	Occupational Therapy	70	70	70						449,632	449,632
083	Speech Pathology	60	60	60						63,546	63,546
085	Pharmacy									566,443	566,443
090	Laboratory									58,298	58,298
095	Home Health Services									0	0
100	Other Ancillary Services									191,212	191,212
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,862	28,862	28,862	493,970	148,191	4,351,529	4,351,529	4,351,529	7,582,061	7,582,061
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	132	132	132						24,635	24,635
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,971	40,216	39,496	493,970	148,191	4,351,529	4,351,529	4,351,529	9,718,509	9,718,509
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 154,830 0.035580597	\$ 141,352 0.032483295			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 33,805 0.84058584	\$ 308,284 7.80545427	\$ 151,186 0.30606329	\$ 555,979 3.75176985	\$ 3,986 0.00091596	\$ 4,755 0.00109279	\$ 82,669 0.01899764	\$ 25,904 0.00266538	\$ 124,799 0.01284134
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 374,709 9.31741098	\$ 61,595 1.55951327	\$ 47,360 0.09587705	\$ 354,557 2.39256813	\$ 5,014 0.00115230	\$ 11,855 0.00272440	\$ 5,927 0.00136205	\$ 32,587 0.00335311	\$ 6,831 0.00070286
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,375,283 32.76745848	\$ 57,507 1.42995051	\$ 24,622 0.62340831	\$ 45,441 0.09199175	\$ 46,381 0.31298344	\$ 16,052 0.00368891	\$ 19,151 0.00440109	\$ 15,565 0.00357688	\$ 104,323 0.01073448	\$ 21,867 0.00225009

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	34,445	(640)	33,805	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	374,709	0	374,709	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 409,154	\$ (640)	\$ 408,514	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	308,042	(363)	307,679	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	60,605	(5,719)	54,886	(Sch 4)
010		Housekeeping - Total	6300	\$ 368,647	\$ (6,082)	\$ 362,565	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	22,181	0	22,181	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,308,922	0	1,308,922	(Sch 5)
040		Property Taxes	7300	44,180	0	44,180	(Sch 5)
045		Property Insurance	7400	34,293	0	34,293	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 5,146	\$ (1,120)	\$ 4,026	(Sch 6)
057		Subtotal 005 - 055		\$ 2,192,523	\$ (7,842)	\$ 2,184,681	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	142,550	(2,647)	139,903	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,760	(594)	33,166	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 176,310	\$ (3,241)	\$ 173,069	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	554,656	(10,194)	544,462	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	498,163	(158,094)	340,069	(Sch 4)
065		Dietary - Total	6500	\$ 1,052,819	\$ (168,288)	\$ 884,531	
070		Provision for Bad Debts	7700	\$ 102	(102)	\$ 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	23,812	(497)	23,315	(Sch 4)
075		Patient Supplies - Total	8100	\$ 23,812	\$ (497)	\$ 23,315	
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:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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	\$ 248	\$ 0	\$ 248	(Sch 2)
080	.20-.39	Fringe Benefits	8200	3,499	0	3,499	(Sch 2)
080	.79	Agency Staff	8200	611,446	0	611,446	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 615,193	\$ 0	\$ 615,193	
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	445,828	0	445,828	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 445,828	\$ 0	\$ 445,828	
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	60,285	0	60,285	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 60,285	\$ 0	\$ 60,285	
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	566,443	0	566,443	(Sch 4)
085		Pharmacy - Total	8300	\$ 566,443	\$ 0	\$ 566,443	
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	58,298	0	58,298	(Sch 4)
090		Laboratory - Total	8400	\$ 58,298	\$ 0	\$ 58,298	
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	191,212	0	191,212	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 191,212	\$ 0	\$ 191,212	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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		\$ 1,961,071	\$ (497)	\$ 1,960,574	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,224,162	\$ (46,670)	\$ 3,177,492	(Sch 2)
105	.20-.39	Fringe Benefits	6110	598,631	(41,567)	557,064	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	661,747	(44,774)	616,973	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,484,540	\$ (133,011)	\$ 4,351,529	
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:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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	17,462	0	17,462 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 17,462	\$ 0	\$ 17,462
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		\$ 4,502,002	\$ (133,011)	\$ 4,368,991
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 132,303	\$ 0	\$ 132,303 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,568	(41)	22,527 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 154,871	\$ (41)	\$ 154,830

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

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

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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	\$ 121,776	\$ 0	\$ 121,776	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,591	(15)	19,576	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,873	0	5,873	(Sch 4)
160		Activities - Total	6700	\$ 147,240	\$ (15)	\$ 147,225	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 511,051	\$ 24,212	\$ 535,263	(Sch 6)
165	.20-.39	Fringe Benefits	6900	74,218	5,089	79,307	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,314,233	(653,020)	661,213	(Sch 6)
165		Administration - Total	6900	\$ 1,899,502	\$ (623,719)	\$ 1,275,783	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 104,232	\$ 0	\$ 104,232	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,137	0	15,137	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 119,369	\$ 0	\$ 119,369	
167		CDPH Licensing Fees	6900	\$ 37,028	\$ 0	\$ 37,028	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,034	\$ 0	\$ 65,034	(Sch 6)
169		Quality Assurance Fees	6900	\$ 679,775	\$ 0	\$ 679,775	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,001	\$ 0	\$ 68,001	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,821	(18)	10,803	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,065	0	1,065	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 79,887	\$ (18)	\$ 79,869	
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		\$ 3,182,706	\$ (623,793)	\$ 2,558,913	
200		Total		\$ 13,067,533	\$ (936,774)	\$ 12,130,759	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 22,299	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COMMUNITY CARE AND REHABILITATION CENTER

Provider NPI:
1700186590

OSHPD Facility Number:
206331151

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(653,020)	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700186590		13
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		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	\$22,299	\$22,299	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700186590	13	
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>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$661,747	(\$37,007)	\$624,740 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,314,233	37,007	1,351,240 *
							To reclassify the provider's contribution to the group health insurance to the Administration cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$598,631	\$17,276	\$615,907 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	22,568	709	23,277 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	19,591	653	20,244 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	74,218	3,297	77,515 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,351,240	(22,299)	1,328,941 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	10,821	364	11,185 *
							To reclassify group health insurance expense to the cost centers for proper determination of cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,224,162	(\$46,670)	\$3,177,492
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 615,907	(6,181)	609,726 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	511,051	46,670	557,721 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 77,515	6,181	83,696 *
							To reclassify Central Supplies clerk wages and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 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	
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700186590		13	
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					
ADJUSTMENTS TO REPORTED COSTS											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate group health insurance expense erroneously accrued. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,328,941	(\$14,708)	\$1,314,233 *
6	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		\$102	(\$102)	\$0
7	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff		\$34,445	(\$640)	\$33,805
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		308,042	(363)	307,679
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		60,605	(5,719)	54,886
	10.5	055	4	8A-1	055	4	Interest - Other		5,146	(1,120)	4,026
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		142,550	(2,647)	139,903
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		33,760	(594)	33,166
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff		554,656	(10,194)	544,462
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		498,163	(158,094)	340,069
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		23,812	(497)	23,315
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304	*	624,740	(7,767)	616,973
8	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$609,726	(\$52,662)	\$557,064
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	23,277	(750)	22,527
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	20,244	(668)	19,576
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	83,696	(1,170)	82,526 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reconcile the reported workers' compensation insurance expense to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.9, 2300 and 2304	*	11,185	(382)	10,803

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700186590		13	
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>											
9	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$557,721	(\$22,458)	\$535,263
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate marketing expense because marketing is not reimbursable under the Medi-Cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328	*	82,526	(3,219)	79,307
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the audited Home Office Cost Report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$1,314,233	(\$653,020)	\$661,213

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1700186590		13
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 PATIENT DAYS</u>											
11	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 8, 2012 Report Date: October 9, 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	33,888	(426)	33,462	
12	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	426	426	

Provider Name							Fiscal Period			Provider NPI		Adjustments		
COMMUNITY CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1700186590		13		
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 OTHER MATTERS</u>														
13	Not Reported			1	14		Medi-Cal Overpayments 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					\$0	\$9,270	\$9,270