

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CEDAR CREST NURSING AND REHABILITATION  
CENTER  
SUNNYVALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1982608303**

**FISCAL PERIOD  
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: Henry Igboke  
Auditor: Ted Ha**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 18, 2013

Lois Mastrocola, CFO  
Life Generations Healthcare  
20371 Irvine Avenue, Suite 210  
Newport Beach, CA 92660

PROVIDER: CEDAR CREST NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1982608303  
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 Rate Development Branch.

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

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

Lois Mastrocola  
Page 2

Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq. If you have questions regarding this report, you may call the Audits Section—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:

CEDAR CREST NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1982608303

## OSHPD Facility No.:

206431686

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	\$ 3,429,990	\$ 113.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 847,708	\$ 28.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 695,371	\$ 23.08
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 544,383	\$ 18.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,203	\$ 1.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,518	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,969	\$ 1.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 275,246	\$ 9.13
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,163,311	\$ 38.60
11	Cost of Routine Service/Audited Total Costs	\$ 7,236,201	\$ 7,087,700	\$ 235.21
12	Total Patient Days (Adj )	30,134	30,134	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 240.13	\$ 235.21	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	11,772	11,799	
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:

CEDAR CREST NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1982608303

## OSHPD Facility No.:

206431686

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:**  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

**Provider NPI:**  
1982608303

**OSHPD Facility No.:**  
206431686

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 159,120	\$ 159,120		
160	Activities	102,841		\$ 102,841	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	108,345	0	0	108,345
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	770,972	0	0	770,972
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	621,565	0	0	621,565
083	Speech Pathology	108,249	0	0	108,249
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	3,168,029	159,120	102,841	3,429,990
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 5,039,121</b>	<b>\$ 159,120</b>	<b>\$ 102,841</b>	<b>\$ 5,039,121</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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	\$ 109,466	\$ 109,466										
010	Housekeeping	165,538	398	\$ 165,936									
060	Laundry and Linen	23,980	1,083	1,798	\$ 26,862								
065	Dietary	413,149	9,102	0	0	\$ 422,251							
155	Social Services	N/A	365	606	0	0	\$ 971						
160	Activities	N/A	3,129	5,193	0	0	0	\$ 8,322					
165	Administration	N/A	10,684	17,735	0	0	0	0		\$ 28,420	\$ 28,420		
166	Medical Records	128,223	1,092	1,812	0	0	0	0		131,126		\$ 131,126	
170	Inservice Education - Nursing	94,900	743	1,233	0	0	0	0	\$ 96,875				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		203	337	0	0	0	0	0	540	393	1,815	\$ 2,748
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,462	9,066	0	0	0	0	0	14,528	4,124	19,029	37,682
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		6,452	10,710	0	0	0	0	0	17,162	2,489	11,486	31,137
083	Speech Pathology		597	990	0	0	0	0	0	1,587	410	1,892	3,889
085	Pharmacy		0	0	0	0	0	0	0	0	1,202	5,545	6,747
090	Laboratory		0	0	0	0	0	0	0	0	248	1,143	1,390
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	413	1,908	2,321
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		69,638	115,593	26,862	422,251	971	8,322	96,875	740,512	19,095	88,102	847,708 *
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		519	862	0	0	0	0	0	1,382	45	207	1,634
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 935,256	\$ 109,466	\$ 165,936	\$ 26,862	\$ 422,251	\$ 971	\$ 8,322	\$ 96,875	\$ 775,710	\$ 28,420	\$ 131,126	\$ 935,256

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 288,142	\$ 288,142										
010	Housekeeping	38,842	1,047	\$ 39,889									
060	Laundry and Linen	32,029	2,852	432	\$ 35,313								
065	Dietary	253,849	23,958	0	0	\$ 277,807							
155	Social Services	3,275	961	146	0	0	\$ 4,382						
160	Activities	7,317	8,235	1,248	0	0	0	\$ 16,801					
165	Administration	N/A	28,124	4,263	0	0	0	0		\$ 32,388	\$ 32,388		
166	Medical Records	17,996	2,873	436	0	0	0	0		21,305		\$ 21,305	
170	Inservice Education - Nursing	1,583	1,955	296	0	0	0	0	\$ 3,834				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	534	81	0	0	0	0	0	615	448	295	\$ 1,358
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	324,166	14,377	2,179	0	0	0	0	0	340,723	4,700	3,092	348,515
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	842	16,983	2,575	0	0	0	0	0	20,400	2,837	1,866	25,103
083	Speech Pathology	0	1,570	238	0	0	0	0	0	1,808	467	307	2,583
085	Pharmacy	338,577	0	0	0	0	0	0	0	338,577	1,370	901	340,847
090	Laboratory	69,770	0	0	0	0	0	0	0	69,770	282	186	70,238
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	116,484	0	0	0	0	0	0	0	116,484	471	310	117,265
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	110,068	183,304	27,787	35,313	277,807	4,382	16,801	3,834	659,296	21,761	14,314	695,371 *
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	6,290	1,367	207	0	0	0	0	0	7,864	51	34	7,949
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,609,230	\$ 288,142	\$ 39,889	\$ 35,313	\$ 277,807	\$ 4,382	\$ 16,801	\$ 3,834	\$ 1,555,538	\$ 32,388	\$ 21,305	\$ 1,609,230

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 645,619	90%							
	Property Tax (line 40)	67,841	10%	\$ 713,460						
005	Plant Operations and Maintenance			11,092	\$ 11,092					
010	Housekeeping			2,552	40	\$ 2,592				
060	Laundry and Linen			6,952	110	28	\$ 7,090			
065	Dietary			58,401	922	0	0	\$ 59,323		
155	Social Services			2,343	37	9	0	0	\$ 2,390	
160	Activities			20,074	317	81	0	0	0	\$ 20,472
165	Administration			68,555	1,083	277	0	0	0	0
166	Medical Records			7,004	111	28	0	0	0	0
170	Inservice Education - Nursing			4,765	75	19	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,302	21	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,046	553	142	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			41,398	654	167	0	0	0	0
083	Speech Pathology			3,827	60	15	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			446,817	7,056	1,806	7,090	59,323	2,390	20,472
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			3,333	53	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 713,460</b>	<b>100%</b>	<b>\$ 713,460</b>	<b>\$ 11,092</b>	<b>\$ 2,592</b>	<b>\$ 7,090</b>	<b>\$ 59,323</b>	<b>\$ 2,390</b>	<b>\$ 20,472</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 645,619	90%							
	Property Tax (line 40)	67,841	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 69,914	\$ 69,914				
166	Medical Records				7,143		\$ 7,143			
170	Inservice Education - Nursing			\$ 4,859						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,328	968	99	\$ 2,394	\$ 2,167	\$ 228
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	35,741	10,146	1,037	46,923	42,462	4,462
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	42,220	6,124	626	48,969	44,313	4,656
083	Speech Pathology			0	3,903	1,009	103	5,015	4,538	477
085	Pharmacy			0	0	2,956	302	3,258	2,949	310
090	Laboratory			0	0	609	62	671	608	64
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,017	104	1,121	1,014	107
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			4,859	549,813	46,974	4,799	601,586	544,383	57,203
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	3,399	110	11	3,520	3,186	335
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 713,460	100%	\$ 4,859	\$ 636,403	\$ 69,914	\$ 7,143	\$ 713,460	\$ 645,619	\$ 67,841

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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. 77% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 18% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 18,958												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,712,462												
	Total Costs Allocable as Administration	1,731,420	77%											
167	CDPH Licensing Fees	23,096	1%											
168	Professional Liability Insurance	87,767	4%											
169	Quality Assurance Fees	409,664	18%											
174	Caregiver Training	0	0%											
	Total	2,251,947	100%						\$ 2,251,947					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 108,345	\$ 540	\$ 615	\$ 1,328	\$ 110,827	31,171	\$ 23,966	\$ 320	\$ 1,215	\$ 5,670	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			770,972	14,528	340,723	35,741	1,161,963	326,808	251,268	3,352	12,737	59,452	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			621,565	17,162	20,400	42,220	701,346	197,257	151,662	2,023	7,688	35,884	0
083	Speech Pathology			108,249	1,587	1,808	3,903	115,547	32,498	24,986	333	1,267	5,912	0
085	Pharmacy			0	0	338,577	0	338,577	95,227	73,215	977	3,711	17,323	0
090	Laboratory			0	0	69,770	0	69,770	19,623	15,087	201	765	3,570	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	116,484	0	116,484	32,762	25,189	336	1,277	5,960	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			3,429,990	740,512	659,296	549,813	5,379,611	1,513,044	1,163,311	15,518	58,969	275,246	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	1,382	7,864	3,399	12,645	3,556	2,734	36	139	647	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,251,947		\$ 5,039,121	\$ 775,710	\$ 1,555,538	\$ 636,403	\$ 8,006,771	\$ 2,251,947					
	Total Administrative Costs							\$ 2,251,947		\$ 1,731,420	\$ 23,096	\$ 87,767	\$ 409,664	\$ -
	Unit Cost Multiplier							0.28125532						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 159,546	\$ 53,692	\$ 77,057	\$ 290,296							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,549,014						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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 Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	426									
010	Housekeeping	98	98								
060	Laundry and Linen	267	267	267							
065	Dietary	2,243	2,243								
155	Social Services	90	90	90							
160	Activities	771	771	771							
165	Administration	2,633	2,633	2,633							
166	Medical Records	269	269	269							
170	Inservice Education - Nursing	183	183	183							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	50	50	50						110,827	110,827
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,346	1,346	1,346						1,161,963	1,161,963
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,590	1,590	1,590						701,346	701,346
083	Speech Pathology	147	147	147						115,547	115,547
085	Pharmacy									338,577	338,577
090	Laboratory									69,770	69,770
095	Home Health Services									0	0
100	Other Ancillary Services									116,484	116,484
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,161	17,161	17,161	299,130	89,739	3,278,097	3,278,097	3,278,097	5,379,611	5,379,611
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	128	128	128						12,645	12,645
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	27,402	26,976	24,635	299,130	89,739	3,278,097	3,278,097	3,278,097	8,006,771	8,006,771
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 159,120	\$ 102,841			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.048540357	0.031372165			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 109,466	\$ 165,936	\$ 26,862	\$ 422,251	\$ 971	\$ 8,322	\$ 96,875	\$ 28,420	\$ 131,126
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.05790332	6.73576921	0.08980012	4.70532185	0.00029634	0.00253864	0.02955228	0.00354946	0.01637695
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 288,142	\$ 39,889	\$ 35,313	\$ 277,807	\$ 4,382	\$ 16,801	\$ 3,834	\$ 32,388	\$ 21,305
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		10.68142052	1.61919136	0.11805323	3.09572679	0.00133677	0.00512516	0.00116959	0.00404502	0.00266086
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 713,460	\$ 11,092	\$ 2,592	\$ 7,090	\$ 59,323	\$ 2,390	\$ 20,472	\$ 4,859	\$ 69,914	\$ 7,143
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	26.03678564	0.41116810	0.10521208	0.02370105	0.66105885	0.00072902	0.00624524	0.00148233	0.00873192	0.00089210

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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	\$ 87,085	\$ 0	\$ 87,085	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,381	0	22,381	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	288,142	0	288,142	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 397,608	\$ 0	\$ 397,608	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 130,510	\$ 0	\$ 130,510	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,028	0	35,028	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,842	0	38,842	(Sch 4)
010		Housekeeping - Total	6300	\$ 204,380	\$ 0	\$ 204,380	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	30,017	0	30,017	(Sch 5)
025		Depreciation: Equipment	7140	30,449	0	30,449	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	585,153	0	585,153	(Sch 5)
040		Property Taxes	7300	67,841	0	67,841	(Sch 5)
045		Property Insurance	7400	18,958	0	18,958	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,334,406	\$ 0	\$ 1,334,406	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 19,042	\$ 0	\$ 19,042	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,938	0	4,938	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,029	0	32,029	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,009	\$ 0	\$ 56,009	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 329,223	\$ 0	\$ 329,223	(Sch 3)
065	.20-.39	Fringe Benefits	6500	83,926	0	83,926	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	253,849	0	253,849	(Sch 4)
065		Dietary - Total	6500	\$ 666,998	\$ 0	\$ 666,998	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 108,345	\$ 0	\$ 108,345	(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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 108,345	\$ 0	\$ 108,345	
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:

CEDAR CREST NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1982608303

## OSHPD Facility Number:

206431686

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	\$ 20,235	\$ 0	\$ 20,235	(Sch 2)
080	.20-.39	Fringe Benefits	8200	4,991	0	4,991	(Sch 2)
080	.79	Agency Staff	8200	745,746	0	745,746	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	324,166	0	324,166	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,095,138	\$ 0	\$ 1,095,138	
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	\$ 13,513	\$ 0	\$ 13,513	(Sch 2)
082	.20-.39	Fringe Benefits	8250	4,038	0	4,038	(Sch 2)
082	.79	Agency Staff	8250	604,014	0	604,014	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	842	0	842	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 622,407	\$ 0	\$ 622,407	
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	108,249	0	108,249	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 108,249	\$ 0	\$ 108,249	
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	338,577	0	338,577	(Sch 4)
085		Pharmacy - Total	8300	\$ 338,577	\$ 0	\$ 338,577	
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	69,770	0	69,770	(Sch 4)
090		Laboratory - Total	8400	\$ 69,770	\$ 0	\$ 69,770	
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	81,768	34,716	116,484	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,768	\$ 34,716	\$ 116,484	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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		\$ 2,424,254	\$ 34,716	\$ 2,458,970	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,534,491	\$ 0	\$ 2,534,491	(Sch 2)
105	.20-.39	Fringe Benefits	6110	633,538	0	633,538	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	110,068	0	110,068	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,278,097	\$ 0	\$ 3,278,097	
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:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,290	0	6,290 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,290	\$ 0	\$ 6,290
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,284,387	\$ 0	\$ 3,284,387
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 127,871	\$ 0	\$ 127,871 (Sch 2)
155	.20-.39	Fringe Benefits	6600	31,249	0	31,249 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	37,991	(34,716)	3,275 (Sch 4)
155		Social Services - Total	6600	\$ 197,111	\$ (34,716)	\$ 162,395

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CEDAR CREST NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1982608303

OSHPD Facility Number:  
206431686

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	\$ 82,029	\$ 0	\$ 82,029	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,812	0	20,812	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,317	0	7,317	(Sch 4)
160		Activities - Total	6700	\$ 110,158	\$ 0	\$ 110,158	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 573,015	\$ 0	\$ 573,015	(Sch 6)
165	.20-.39	Fringe Benefits	6900	140,314	0	140,314	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,147,985	(148,852)	999,133	(Sch 6)
165		Administration - Total	6900	\$ 1,861,314	\$ (148,852)	\$ 1,712,462	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 103,001	\$ 0	\$ 103,001	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,222	0	25,222	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	17,996	0	17,996	(Sch 4)
166		Medical Records - Total	6900	\$ 146,219	\$ 0	\$ 146,219	
167		CDPH Licensing Fees	6900	\$ 23,096	\$ 0	\$ 23,096	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,767	\$ 0	\$ 87,767	(Sch 6)
169		Quality Assurance Fees	6900	\$ 409,664	\$ 0	\$ 409,664	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 76,048	\$ 0	\$ 76,048	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,852	0	18,852	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,583	0	1,583	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 96,483	\$ 0	\$ 96,483	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,931,812	\$ (183,568)	\$ 2,748,244	
200		<b>Total</b>		\$ 10,697,866	\$ (148,852)	\$ 10,549,014	

210	0.24	Total Facility Group Health Insurance (Adj 4) *	6900			\$ 227,655	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments		
CEDAR CREST NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982608303	4		
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>RECLASSIFICATION OF REPORTED COSTS</b>											
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	\$81,768	\$34,716	\$116,484	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabo	37,991	(34,716)	3,275	
							To reclassify patient transportation cost to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.4				

Provider Name							Fiscal Period	Provider NPI		Adjustments
CEDAR CREST NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1982608303		4
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 COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,147,985	(\$148,852)	\$999,133

Provider Name							Fiscal Period			Provider NPI		Adjustments
CEDAR CREST NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982608303		4
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>												
3	4.1	5	2	1	15	N/A	Medi-Cal Patient Days		11,772	27	11,799	
							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 September 30, 2012 Report Date: October 2, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CEDAR CREST NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1982608303		4
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>												
4	Not Reported			8A-1	210	N/A	Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$227,655	\$227,655