

**REPORT
ON THE
RATE SETTING AUDIT**

**CRESCENT CITY NURSING AND REHABILITATION CENTER
CRESCENT CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679509228**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Liza Bencriscutto**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Jeffrey Davis, Administrator
Crescent City Nursing and Rehabilitation Center
1280 Marshall Street
Crescent City, CA 95531

CRESCENT CITY NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1679509228
FISCAL PERIOD ENDED SEPTEMBER 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 \$2,449, which resulted from Medi-Cal overpayments

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

Jeffrey Davis
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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 Rates Development Division.

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

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

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:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility No.:
206080930

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	\$ 1,673,276	\$ 68.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 691,446	\$ 28.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 667,307	\$ 27.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 315,857	\$ 12.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,604	\$ 0.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,547	\$ 1.01
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 59,330	\$ 2.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 310,367	\$ 12.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 475,537	\$ 19.47
11	Cost of Routine Service/Audited Total Costs	\$ 4,351,642	\$ 4,231,271	\$ 173.24
12	Total Patient Days (Adj)	24,424	24,424	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 178.17	\$ 173.24	
14	Overpayments (Adj 8)	\$ 0	\$ (2,449)	
15	Medi-Cal Days (Adj 7)	17,649	17,020	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility No.:
206080930

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility No.:
206080930

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	\$ 44,340	\$ 44,340		
160	Activities	48,930		\$ 48,930	
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	149,246	0	0	149,246
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	121,366	0	0	121,366
083	Speech Pathology	14,801	0	0	14,801
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	1,580,006	44,340	48,930	1,673,276 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,958,689	\$ 44,340	\$ 48,930	\$ 1,958,689

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 75,501	\$ 75,501										
010	Housekeeping	216,602	-	\$ 216,602									
060	Laundry and Linen	59,605	3,778	10,839	\$ 74,223								
065	Dietary	266,307	6,051	17,360	0	\$ 289,718							
155	Social Services	N/A	2,217	6,361	0	0	\$ 8,578						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,014	11,516	0	0	0	0		\$ 15,530	\$ 15,530		
166	Medical Records	35,200	0	0	0	0	0	0		35,200		\$ 35,200	
170	Inservice Education - Nursing	64,845	0	0	0	0	0	0	\$ 64,845				
ANCILLARY SERVICES													
075	Patient Supplies		94	271	0	0	0	0	0	365	80	182	\$ 627
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,882	8,268	0	0	0	0	0	11,150	755	1,712	13,617
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		193	554	0	0	0	0	0	747	536	1,215	2,497
083	Speech Pathology		193	554	0	0	0	0	0	747	83	188	1,017
085	Pharmacy		965	2,768	0	0	0	0	0	3,733	584	1,323	5,640
090	Laboratory		0	0	0	0	0	0	0	0	32	73	105
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	0	0	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		54,345	155,909	74,223	289,718	8,578	0	64,845	647,618	13,417	30,410	691,446 *
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		768	2,202	0	0	0	0	0	2,970	43	97	3,110
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 718,060	\$ 75,501	\$ 216,602	\$ 74,223	\$ 289,718	\$ 8,578	\$ -	\$ 64,845	\$ 667,330	\$ 15,530	\$ 35,200	\$ 718,060

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 290,150	\$ 290,150										
010	Housekeeping	549	0	\$ 549									
060	Laundry and Linen	16,705	14,520	27	\$ 31,252								
065	Dietary	238,229	23,255	44	0	\$ 261,528							
155	Social Services	1,013	8,521	16	0	0	\$ 9,550						
160	Activities	11,129	0	0	0	0	0	\$ 11,129					
165	Administration	N/A	15,426	29	0	0	0	0		\$ 15,456	\$ 15,456		
166	Medical Records	809	0	0	0	0	0	0		809		\$ 809	
170	Inservice Education - Nursing	1,933	0	0	0	0	0	0	\$ 1,933				
ANCILLARY SERVICES													
075	Patient Supplies	18,476	363	1	0	0	0	0	0	18,839	80	4	\$ 18,923
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	11,075	21	0	0	0	0	0	11,096	752	39	11,887
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	7,556	742	1	0	0	0	0	0	8,299	533	28	8,860
083	Speech Pathology	3,111	742	1	0	0	0	0	0	3,854	83	4	3,941
085	Pharmacy	131,035	3,708	7	0	0	0	0	0	134,750	581	30	135,362
090	Laboratory	7,848	0	0	0	0	0	0	0	7,848	32	2	7,882
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1	0	0	0	0	0	0	0	1	0	0	1
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	128,620	208,849	395	31,252	261,528	9,550	11,129	1,933	653,256	13,352	699	667,307 *
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	974	2,950	6	0	0	0	0	0	3,930	43	2	3,975
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 858,138	\$ 290,150	\$ 549	\$ 31,252	\$ 261,528	\$ 9,550	\$ 11,129	\$ 1,933	\$ 841,873	\$ 15,456	\$ 809	\$ 858,138

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

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)	\$ 341,362	96%							
	Property Tax (line 40)	14,703	4%	\$ 356,065						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			17,818	0	0	\$ 17,818			
065	Dietary			28,538	0	0	0	\$ 28,538		
155	Social Services			10,456	0	0	0	0	\$ 10,456	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			18,931	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			445	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,591	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			910	0	0	0	0	0	0
083	Speech Pathology			910	0	0	0	0	0	0
085	Pharmacy			4,551	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			256,294	0	0	17,818	28,538	10,456	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,620	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 356,065	100%	\$ 356,065	\$ -	\$ -	\$ 17,818	\$ 28,538	\$ 10,456	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 341,362	96%							
	Property Tax (line 40)	14,703	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,931	\$ 18,931				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	445	98	0	\$ 543	\$ 520	\$ 22
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	13,591	921	0	14,512	13,913	599
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	910	653	0	1,563	1,499	65
083	Speech Pathology			0	910	101	0	1,011	969	42
085	Pharmacy			0	4,551	712	0	5,262	5,045	217
090	Laboratory			0	0	39	0	39	37	2
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			0	313,107	16,355	0	329,461	315,857	13,604
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	3,620	52	0	3,673	3,521	152
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 356,065	100%	\$ -	\$ 337,134	\$ 18,931	\$ -	\$ 356,065	\$ 341,362	\$ 14,703

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 55% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,700												
055	Interest - Other	15,386												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	530,352 550,438	55%											
167	CDPH Licensing Fees	28,413	3%											
168	Professional Liability Insurance	68,675	7%											
169	Quality Assurance Fees	359,252	36%											
174	Caregiver Training	0	0%											
	Total	1,006,778	100%						\$ 1,006,778					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 365	\$ 18,839	\$ 445	\$ 19,649	5,199	\$ 2,842	\$ 147	\$ 355	\$ 1,855	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			149,246	11,150	11,096	13,591	185,083	48,972	26,774	1,382	3,340	17,475	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			121,366	747	8,299	910	131,322	34,747	18,997	981	2,370	12,399	0
083	Speech Pathology			14,801	747	3,854	910	20,312	5,374	2,938	152	367	1,918	0
085	Pharmacy			0	3,733	134,750	4,551	143,034	37,846	20,691	1,068	2,582	13,505	0
090	Laboratory			0	0	7,848	0	7,848	2,077	1,135	59	142	741	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	0	0	0	0	0	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			1,673,276	647,618	653,256	313,107	3,287,257	869,781	475,537	24,547	59,330	310,367	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	2,970	3,930	3,620	10,520	2,784	1,522	79	190	993	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,006,778		\$ 1,958,689	\$ 667,330	\$ 841,873	\$ 337,134	\$ 3,805,027	\$ 1,006,778					
	Total Administrative Costs							\$ 1,006,778		\$ 550,438	\$ 28,413	\$ 68,675	\$ 359,252	\$ -
	Unit Cost Multiplier							0.26459159						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,730	\$ 16,265	\$ 18,931	\$ 85,925							
	TOTAL FACILITY COSTS							\$ 4,897,730						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	881	881	881							
065	Dietary	1,411	1,411	1,411							
155	Social Services	517	517	517							
160	Activities										
165	Administration	936	936	936							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	22	22	22						19,649	19,649
077	Specialized Support Surfaces									0	0
080	Physical Therapy	672	672	672						185,083	185,083
081	Respiratory Therapy									0	0
082	Occupational Therapy	45	45	45						131,322	131,322
083	Speech Pathology	45	45	45						20,312	20,312
085	Pharmacy	225	225	225						143,034	143,034
090	Laboratory									7,848	7,848
095	Home Health Services									0	0
100	Other Ancillary Services									1	1
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,672	12,672	12,672	120,875	72,525	1,708,626	1,708,626	1,708,626	3,287,257	3,287,257
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	179	179	179						10,520	10,520
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,605	17,605	17,605	120,875	72,525	1,708,626	1,708,626	1,708,626	3,805,027	3,805,027
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,340 0.025950676	\$ 48,930 0.028637045			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 75,501 4.28861119	\$ 216,602 12.30343652	\$ 74,223 0.61404421	\$ 289,718 3.99473808	\$ 8,578 0.00502046	\$ - 0.00000000	\$ 64,845 0.03795155	\$ 15,530 0.00408148	\$ 35,200 0.00925092
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 290,150 16.48111332	\$ 549 0.03118432	\$ 31,252 0.25855085	\$ 261,528 3.60603726	\$ 9,550 0.00558920	\$ 11,129 0.00651342	\$ 1,933 0.00113132	\$ 15,456 0.00406187	\$ 809 0.00021261
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 356,065 20.22522011	\$ - 0.00000000	\$ - 0.00000000	\$ 17,818 0.14741195	\$ 28,538 0.39348894	\$ 10,456 0.00611979	\$ - 0.00000000	\$ - 0.00000000	\$ 18,931 0.00497521	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

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	\$ 57,629	\$ 0	\$ 57,629	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,872	0	17,872	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	290,150	0	290,150	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 365,651	\$ 0	\$ 365,651	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 150,757	\$ 0	\$ 150,757	(Sch 3)
010	.20-.39	Fringe Benefits	6300	65,845	0	65,845	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	549	0	549	(Sch 4)
010		Housekeeping - Total	6300	\$ 217,151	\$ 0	\$ 217,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,259	0	3,259	(Sch 5)
025		Depreciation: Equipment	7140	14,845	0	14,845	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	323,258	0	323,258	(Sch 5)
040		Property Taxes	7300	14,703	0	14,703	(Sch 5)
045		Property Insurance	7400	4,700	0	4,700	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 15,386	\$ 0	\$ 15,386	(Sch 6)
057		Subtotal 005 - 055		\$ 958,953	\$ 0	\$ 958,953	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,986	\$ 0	\$ 41,986	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,619	0	17,619	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,705	0	16,705	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,310	\$ 0	\$ 76,310	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 198,869	\$ 0	\$ 198,869	(Sch 3)
065	.20-.39	Fringe Benefits	6500	67,438	0	67,438	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	238,229	0	238,229	(Sch 4)
065		Dietary - Total	6500	\$ 504,536	\$ 0	\$ 504,536	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	18,476	0	18,476	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,476	\$ 0	\$ 18,476	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	149,246	0	149,246	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 149,246	\$ 0	\$ 149,246	
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	121,366	0	121,366	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	7,556	0	7,556	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 128,922	\$ 0	\$ 128,922	
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	14,801	0	14,801	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	3,111	0	3,111	(Sch 4)
083		Speech Pathology - Total	8280	\$ 17,912	\$ 0	\$ 17,912	
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	131,035	0	131,035	(Sch 4)
085		Pharmacy - Total	8300	\$ 131,035	\$ 0	\$ 131,035	
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	7,848	0	7,848	(Sch 4)
090		Laboratory - Total	8400	\$ 7,848	\$ 0	\$ 7,848	
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	1	0	1	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1	\$ 0	\$ 1	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:

1679509228

OSHPD Facility Number:

206080930

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		\$ 453,440	\$ 0	\$ 453,440	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,207,714	\$ 0	\$ 1,207,714	(Sch 2)
105	.20-.39	Fringe Benefits	6110	372,292	0	372,292	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	163,970	(35,350)	128,620	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,743,976	\$ (35,350)	\$ 1,708,626	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

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	974	0	974 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 974	\$ 0	\$ 974
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		\$ 1,744,950	\$ (35,350)	\$ 1,709,600
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,806	\$ 0	\$ 31,806 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,534	0	12,534 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,013	0	1,013 (Sch 4)
155		Social Services - Total	6600	\$ 45,353	\$ 0	\$ 45,353

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESCENT CITY NURSING AND REHABILITATION CENTER

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1679509228

OSHPD Facility Number:
206080930

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 37,371	\$ 0	\$ 37,371	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,559	0	11,559	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,129	0	11,129	(Sch 4)
160		Activities - Total	6700	\$ 60,059	\$ 0	\$ 60,059	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 390,099	\$ (72,017)	\$ 318,082	(Sch 6)
165	.20-.39	Fringe Benefits	6900	115,243	(7,424)	107,819	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	135,715	(31,264)	104,451	(Sch 6)
165		Administration - Total	6900	\$ 641,057	\$ (110,705)	\$ 530,352	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 27,969	\$ 0	\$ 27,969	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,231	0	7,231	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	809	0	809	(Sch 4)
166		Medical Records - Total	6900	\$ 36,009	\$ 0	\$ 36,009	
167		CDPH Licensing Fees	6900	\$ 28,413	\$ 0	\$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	\$ 68,675	\$ 0	\$ 68,675	(Sch 6)
169		Quality Assurance Fees	6900	\$ 359,252	\$ 0	\$ 359,252	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,995	\$ 0	\$ 48,995	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,850	0	15,850	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,933	0	1,933	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,778	\$ 0	\$ 66,778	
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		\$ 1,305,596	\$ (110,705)	\$ 1,194,891	
200		Total		\$ 5,043,785	\$ (146,055)	\$ 4,897,730	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 92,341	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
CRESCENT CITY NURSING AND REHABILITATION CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1679509228	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$92,341	\$92,341

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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>										
2	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate the cost of life insurance premiums where the provider is the recorded beneficiary. 42 CFR 413.9 / CMS Pub. 15-1, Section 2130	\$115,243	(\$7,424)	\$107,819
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate reported auto insurance due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$135,715	(\$20,504)	\$115,211 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	* \$115,211	(\$10,760)	\$104,451
5	10.5	102	3	8A-1	102	3	Skilled Nursing Care - Other - Nonlabor To eliminate utilization review expense not allowed under Medi-Cal program. 42 CFR 413.9(c)(3) CCR, Title 22, 5009.1 and 51159	\$163,970	(\$35,350)	\$128,620
6	10.5	139	3	8A-1	139	3	Administration - Salaries and Wages To adjust owner/administrator compensation based on DHCS Survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	\$390,099	(\$72,017)	\$318,082

*Balance carried forward from prior/to subsequent adjustments

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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>											
7	4.1	5	2	1	15	N/A	Medi-Cal Days	17,649	(629)	17,020	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through March 27, 2013 Report Date: March 27, 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 51511				

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Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTER</u>										
8	N/A			1	14	N/A	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	\$2,449	\$2,449