

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CRYSTAL RIDGE CARE CENTER  
GRASS VALLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1245538453**

**FISCAL PERIOD  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Stacey A. Leon**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Ellen Subia  
Director of Accounting and Reimbursement  
Plum Healthcare Group, LLC  
100 E San Marcos Boulevard, Suite 200  
San Marcos, CA 92069

CRYSTAL RIDGE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1245538453  
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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.

Ellen Subia  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

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

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility No.:  
206294002

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	\$ 1,775,766	\$ 105.90
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 491,410	\$ 29.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 367,411	\$ 21.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 148,238	\$ 8.84
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,989	\$ 1.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,664	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,892	\$ 2.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 224,700	\$ 13.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 922,199	\$ 54.99
11	Cost of Routine Service/Audited Total Costs	\$ 4,023,902.00	\$ 4,011,268	\$ 239.21
12	Total Patient Days (Adj )	16,769	16,769	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 239.96	\$ 239.21	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	12,652	12,696	
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:**  
CRYSTAL RIDGE CARE CENTER

**Fiscal Period:**  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

**NPI:**  
1245538453

**OSHPD Facility No.:**  
206294002

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:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility No.:  
206294002

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,004	\$ 44,004		
160	Activities	55,466		\$ 55,466	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	154,017	0	0	154,017
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	90,509	0	0	90,509
083	Speech Pathology	20,692	0	0	20,692
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	1,676,296	44,004	55,466	1,775,766 *
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>\$ 2,040,984</b>	<b>\$ 44,004</b>	<b>\$ 55,466</b>	<b>\$ 2,040,984</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CRYSTAL RIDGE CARE CENTER

NPI:  
1245538453

OSHPD Facility Number:  
206294002

Fiscal Period:  
JUNE 7, 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	\$ 47,792	\$ 47,792										
010	Housekeeping	135,742	805	\$ 136,547									
060	Laundry and Linen	33,745	1,008	2,929	\$ 37,682								
065	Dietary	217,649	6,836	19,867	0	\$ 244,353							
155	Social Services	N/A	1,368	3,975	0	0	\$ 5,342						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,109	9,035	0	0	0	0		\$ 12,144	\$ 12,144		
166	Medical Records	43,816	443	1,288	0	0	0	0		45,547		\$ 45,547	
170	Inservice Education - Nursing	27,417	0	0	0	0	0	0	\$ 27,417				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		108	314	0	0	0	0	0	422	24	91	\$ 537
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	21	78	99
080	Physical Therapy		1,044	3,033	0	0	0	0	0	4,077	660	2,474	7,211
081	Respiratory Therapy		0	0	0	0	0	0	0	0	18	69	87
082	Occupational Therapy		0	0	0	0	0	0	0	0	355	1,331	1,685
083	Speech Pathology		0	0	0	0	0	0	0	0	81	304	385
085	Pharmacy		344	1,000	0	0	0	0	0	1,344	177	665	2,187
090	Laboratory		0	0	0	0	0	0	0	0	18	67	85
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	29	109	139
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		32,164	93,472	37,682	244,353	5,342	0	27,417	440,430	10,731	40,249	491,410
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		562	1,634	0	0	0	0	0	2,197	29	110	2,336
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 506,161</b>	<b>\$ 47,792</b>	<b>\$ 136,547</b>	<b>\$ 37,682</b>	<b>\$ 244,353</b>	<b>\$ 5,342</b>	<b>\$ -</b>	<b>\$ 27,417</b>	<b>\$ 448,470</b>	<b>\$ 12,144</b>	<b>\$ 45,547</b>	<b>\$ 506,161</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CRYSTAL RIDGE CARE CENTER

NPI:  
1245538453

OSHPD Facility Number:  
206294002

Fiscal Period:  
JUNE 7, 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	\$ 102,640	\$ 102,640										
010	Housekeeping	16,496	1,730	\$ 18,226									
060	Laundry and Linen	10,576	2,164	391	\$ 13,131								
065	Dietary	124,546	14,682	2,652	0	\$ 141,880							
155	Social Services	1,521	2,937	531	0	0	\$ 4,989						
160	Activities	5,155	0	0	0	0	0	\$ 5,155					
165	Administration	N/A	6,677	1,206	0	0	0	0		\$ 7,883	\$ 7,883		
166	Medical Records	1,149	952	172	0	0	0	0		2,273		\$ 2,273	
170	Inservice Education - Nursing	2,203	0	0	0	0	0	0	\$ 2,203				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,044	232	42	0	0	0	0	0	5,318	16	5	\$ 5,338
077	Specialized Support Surfaces	5,349	0	0	0	0	0	0	0	5,349	14	4	5,366
080	Physical Therapy	3,640	2,242	405	0	0	0	0	0	6,287	428	123	6,838
081	Respiratory Therapy	4,670	0	0	0	0	0	0	0	4,670	12	3	4,685
082	Occupational Therapy	180	0	0	0	0	0	0	0	180	230	66	477
083	Speech Pathology	0	0	0	0	0	0	0	0	0	53	15	68
085	Pharmacy	41,704	739	134	0	0	0	0	0	42,577	115	33	42,725
090	Laboratory	4,585	0	0	0	0	0	0	0	4,585	12	3	4,600
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,459	0	0	0	0	0	0	0	7,459	19	5	7,483
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	109,525	69,077	12,476	13,131	141,880	4,989	5,155	2,203	358,437	6,966	2,008	367,411 *
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	1,602	1,208	218	0	0	0	0	0	3,028	19	6	3,053
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 448,044</b>	<b>\$ 102,640</b>	<b>\$ 18,226</b>	<b>\$ 13,131</b>	<b>\$ 141,880</b>	<b>\$ 4,989</b>	<b>\$ 5,155</b>	<b>\$ 2,203</b>	<b>\$ 437,889</b>	<b>\$ 7,883</b>	<b>\$ 2,273</b>	<b>\$ 448,044</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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)	\$ 156,468	82%							
	Property Tax (line 40)	34,821	18%	\$ 191,289						
005	Plant Operations and Maintenance			2,961	\$ 2,961					
010	Housekeeping			3,174	50	\$ 3,223				
060	Laundry and Linen			3,971	62	69	\$ 4,103			
065	Dietary			26,939	424	469	0	\$ 27,832		
155	Social Services			5,390	85	94	0	0	\$ 5,568	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			12,251	193	213	0	0	0	0
166	Medical Records			1,746	27	30	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			426	7	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,113	65	72	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,356	21	24	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			126,746	1,993	2,207	4,103	27,832	5,568	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,216	35	39	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 191,289</b>	<b>100%</b>	<b>\$ 191,289</b>	<b>\$ 2,961</b>	<b>\$ 3,223</b>	<b>\$ 4,103</b>	<b>\$ 27,832</b>	<b>\$ 5,568</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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 82% Of Total	Property Tax 18% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 156,468	82%							
	Property Tax (line 40)	34,821	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,657	\$ 12,657				
166	Medical Records				1,804		\$ 1,804			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	440	25	4	\$ 468	\$ 383	\$ 85
077	Specialized Support Surfaces			0	0	22	3	25	20	5
080	Physical Therapy			0	4,249	688	98	5,035	4,118	917
081	Respiratory Therapy			0	0	19	3	22	18	4
082	Occupational Therapy			0	0	370	53	422	346	77
083	Speech Pathology			0	0	84	12	96	79	18
085	Pharmacy			0	1,401	185	26	1,612	1,319	294
090	Laboratory			0	0	19	3	21	17	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30	4	35	28	6
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			0	168,448	11,184	1,594	181,227	148,238	32,989
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	2,290	31	4	2,325	1,901	423
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 191,289	100%	\$ -	\$ 176,828	\$ 12,657	\$ 1,804	\$ 191,289	\$ 156,468	\$ 34,821

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CRYSTAL RIDGE CARE CENTER

NPI:  
1245538453

OSHPD Facility Number:  
206294002

Fiscal Period:  
JUNE 7, 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. 3% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,757												
055	Interest - Other	224,813												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	810,024												
	Total Costs Allocable as Administration	1,043,594	77%											
167	CDPH Licensing Fees	13,199	1%											
168	Professional Liability Insurance	41,748	3%											
169	Quality Assurance Fees	254,279	19%											
174	Caregiver Training	0	0%											
	Total	1,352,820	100%						\$ 1,352,820					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 422	\$ 5,318	\$ 440	\$ 6,179	2,693	\$ 2,077	\$ 26	\$ 83	\$ 506	\$ -
077	Specialized Support Surfaces			0	0	5,349	0	5,349	2,331	1,798	23	72	438	0
080	Physical Therapy			154,017	4,077	6,287	4,249	168,630	73,490	56,692	717	2,268	13,813	0
081	Respiratory Therapy			0	0	4,670	0	4,670	2,035	1,570	20	63	383	0
082	Occupational Therapy			90,509	0	180	0	90,689	39,523	30,489	386	1,220	7,429	0
083	Speech Pathology			20,692	0	0	0	20,692	9,018	6,956	88	278	1,695	0
085	Pharmacy			0	1,344	42,577	1,401	45,322	19,752	15,237	193	610	3,713	0
090	Laboratory			0	0	4,585	0	4,585	1,998	1,541	19	62	376	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,459	0	7,459	3,251	2,508	32	100	611	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			1,775,766	440,430	358,437	168,448	2,743,081	1,195,454	922,199	11,664	36,892	224,700	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	2,197	3,028	2,290	7,514	3,275	2,526	32	101	616	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,352,820		\$ 2,040,984	\$ 448,470	\$ 437,889	\$ 176,828	\$ 3,104,171	\$ 1,352,820					
	Total Administrative Costs							\$ 1,352,820		\$ 1,043,594	\$ 13,199	\$ 41,748	\$ 254,279	\$ -
	Unit Cost Multiplier							0.43580717						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,691	\$ 10,155	\$ 14,461	\$ 82,307							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,539,298						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CRYSTAL RIDGE CARE CENTER

NPI:  
1245538453

OSHPD Facility Number:  
206294002

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	334									
010	Housekeeping	358	358								
060	Laundry and Linen	448	448	448							
065	Dietary	3,039	3,039	3,039							
155	Social Services	608	608	608							
160	Activities										
165	Administration	1,382	1,382	1,382							
166	Medical Records	197	197	197							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	48	48	48						6,179	6,179
077	Specialized Support Surfaces									5,349	5,349
080	Physical Therapy	464	464	464						168,630	168,630
081	Respiratory Therapy									4,670	4,670
082	Occupational Therapy									90,689	90,689
083	Speech Pathology									20,692	20,692
085	Pharmacy	153	153	153						45,322	45,322
090	Laboratory									4,585	4,585
095	Home Health Services									0	0
100	Other Ancillary Services									7,459	7,459
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	14,298	14,298	14,298	100,614	50,307	1,785,821	1,785,821	1,785,821	2,743,081	2,743,081
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	250	250	250						7,514	7,514
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	21,579	21,245	20,887	100,614	50,307	1,785,821	1,785,821	1,785,821	3,104,171	3,104,171
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,004 0.024640767	\$ 55,466 0.031059104			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,792 2.24956460	\$ 136,547 6.53743209	\$ 37,682 0.37451622	\$ 244,353 4.85723027	\$ 5,342 0.00299162	\$ - 0.00000000	\$ 27,417 0.01535260	\$ 12,144 0.00391204	\$ 45,547 0.01467285
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 102,640 4.83125441	\$ 18,226 0.87258051	\$ 13,131 0.13051184	\$ 141,880 2.82028255	\$ 4,989 0.00279364	\$ 5,155 0.00288663	\$ 2,203 0.00123361	\$ 7,883 0.00253939	\$ 2,273 0.00073213
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 191,289 8.86459057	\$ 2,961 0.13936330	\$ 3,223 0.15432640	\$ 4,103 0.04077871	\$ 27,832 0.55324336	\$ 5,568 0.00311803	\$ - 0.00000000	\$ - 0.00000000	\$ 12,657 0.00407733	\$ 1,804 0.00058121

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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	\$ 37,904	\$ 0	\$ 37,904	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,888	0	9,888	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	102,640	0	102,640	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 150,432	\$ 0	\$ 150,432	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 105,526	\$ 0	\$ 105,526	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,216	0	30,216	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,496	0	16,496	(Sch 4)
010		Housekeeping - Total	6300	\$ 152,238	\$ 0	\$ 152,238	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 116,012	\$ 0	\$ 116,012	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,033	0	12,033	(Sch 5)
025		Depreciation: Equipment	7140	25,488	0	25,488	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,935	0	2,935	(Sch 5)
040		Property Taxes	7300	34,821	0	34,821	(Sch 5)
045		Property Insurance	7400	8,757	0	8,757	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 224,813	\$ 0	\$ 224,813	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 727,529	\$ 0	\$ 727,529	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 26,313	\$ 0	\$ 26,313	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,432	0	7,432	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,576	0	10,576	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 44,321	\$ 0	\$ 44,321	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 169,623	\$ 0	\$ 169,623	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,026	0	48,026	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	124,546	0	124,546	(Sch 4)
065		Dietary - Total	6500	\$ 342,195	\$ 0	\$ 342,195	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	5,044	0	5,044	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,044	\$ 0	\$ 5,044	
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	5,349	0	5,349	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,349	\$ 0	\$ 5,349	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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	\$ 111,586	\$ 0	\$ 111,586	(Sch 2)
080	.20-.39	Fringe Benefits	8200	32,042	0	32,042	(Sch 2)
080	.79	Agency Staff	8200	10,389	0	10,389	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,640	0	3,640	(Sch 4)
080		Physical Therapy - Total	8200	\$ 157,657	\$ 0	\$ 157,657	
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	4,670	0	4,670	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,670	\$ 0	\$ 4,670	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 67,001	\$ 0	\$ 67,001	(Sch 2)
082	.20-.39	Fringe Benefits	8250	16,707	0	16,707	(Sch 2)
082	.79	Agency Staff	8250	6,801	0	6,801	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	180	0	180	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 90,689	\$ 0	\$ 90,689	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 14,592	\$ 0	\$ 14,592	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,767	0	5,767	(Sch 2)
083	.79	Agency Staff	8280	333	0	333	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,692	\$ 0	\$ 20,692	
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	41,704	0	41,704	(Sch 4)
085		Pharmacy - Total	8300	\$ 41,704	\$ 0	\$ 41,704	
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	4,585	0	4,585	(Sch 4)
090		Laboratory - Total	8400	\$ 4,585	\$ 0	\$ 4,585	
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	7,459	0	7,459	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,459	\$ 0	\$ 7,459	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

CRYSTAL RIDGE CARE CENTER

## Fiscal Period:

JUNE 7, 2011 THROUGH DECEMBER 31, 2011

## NPI:

1245538453

## OSHPD Facility Number:

206294002

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		\$ 337,849	\$ 0	\$ 337,849	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,349,494	\$ 0	\$ 1,349,494	(Sch 2)
105	.20-.39	Fringe Benefits	6110	326,802	0	326,802	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,525	0	109,525	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,785,821	\$ 0	\$ 1,785,821	
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:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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	1,602	0	1,602 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,602	\$ 0	\$ 1,602
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>		\$ 1,787,423	\$ 0	\$ 1,787,423
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,586	\$ 0	\$ 34,586 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,418	0	9,418 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,521	0	1,521 (Sch 4)
155		Social Services - Total	6600	\$ 45,525	\$ 0	\$ 45,525

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRYSTAL RIDGE CARE CENTER

Fiscal Period:  
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:  
1245538453

OSHPD Facility Number:  
206294002

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	\$ 43,810	\$ 0	\$ 43,810	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,656	0	11,656	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,155	0	5,155	(Sch 4)
160		Activities - Total	6700	\$ 60,621	\$ 0	\$ 60,621	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 191,800	\$ 0	\$ 191,800	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,135	0	47,135	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	571,089	0	571,089	(Sch 6)
165		Administration - Total	6900	\$ 810,024	\$ 0	\$ 810,024	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,971	\$ 0	\$ 34,971	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,845	0	8,845	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,149	0	1,149	(Sch 4)
166		Medical Records - Total	6900	\$ 44,965	\$ 0	\$ 44,965	
167		CDPH Licensing Fees	6900	\$ 13,199	\$ 0	\$ 13,199	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,748	\$ 0	\$ 41,748	(Sch 6)
169		Quality Assurance Fees	6900	\$ 254,279	\$ 0	\$ 254,279	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 22,019	\$ 0	\$ 22,019	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,398	0	5,398	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,203	0	2,203	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,620	\$ 0	\$ 29,620	
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>		\$ 1,299,981	\$ 0	\$ 1,299,981	
200		<b>Total</b>		\$ 4,539,298	\$ 0	\$ 4,539,298	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 110,533	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		NPI		Adjustments
CRYSTAL RIDGE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1245538453		2
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		Total Facility Group Health Insurance To reflect 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	\$110,533	\$110,533	

Provider Name							Fiscal Period	NPI		Adjustments
CRYSTAL RIDGE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1245538453		2
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>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	12,652	44	12,696	