

**REPORT
ON THE
RATE SETTING AUDIT**

**CRYSTAL COVE CARE CENTER
NEWPORT BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720273576**

**FISCAL PERIOD ENDED
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 COVE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720273576
FISCAL PERIOD ENDED 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 COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility No.:
206301290

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	\$ 3,466,184	\$ 134.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 781,915	\$ 30.25
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 872,558	\$ 33.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 763,778	\$ 29.55
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,843	\$ 0.73
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,553	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,693	\$ 2.12
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 240,206	\$ 9.29
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,419,691	\$ 54.92
11	Cost of Routine Service/Audited Total Costs	\$ 7,662,268.00	\$ 7,634,420	\$ 295.36
12	Total Patient Days (Adj)	25,848	25,848	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 296.44	\$ 295.36	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	6,396	173	
16	Medi-Cal Managed Care Days (Adj 3)		6,325	
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:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility No.:
206301290

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:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility No.:
206301290

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	\$ 125,281	\$ 125,281		
160	Activities	86,806		\$ 86,806	
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	1,053,314	0	0	1,053,314
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	635,024	0	0	635,024
083	Speech Pathology	180,041	0	0	180,041
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,254,097	125,281	86,806	3,466,184
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,334,563	\$ 125,281	\$ 86,806	\$ 5,334,563

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CRYSTAL COVE CARE CENTER

NPI:
1720273576

OSHPD Facility Number:
206301290

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 172,446	\$ 172,446										
010	Housekeeping	69,421	887	\$ 70,308									
060	Laundry and Linen	28,454	3,942	1,616	\$ 34,012								
065	Dietary	392,977	17,948	7,355	0	\$ 418,280							
155	Social Services	N/A	1,281	525	0	0	\$ 1,806						
160	Activities	N/A	613	251	0	0	0	\$ 865					
165	Administration	N/A	9,461	3,877	0	0	0	0		\$ 13,338	\$ 13,338		
166	Medical Records	95,914	3,449	1,414	0	0	0	0		100,777		\$ 100,777	
170	Inservice Education - Nursing	78,271	3,811	1,562	0	0	0	0	\$ 83,643				
ANCILLARY SERVICES													
075	Patient Supplies		427	175	0	0	0	0	0	602	70	529	\$ 1,201
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	61	461	523
080	Physical Therapy		4,687	1,921	0	0	0	0	0	6,607	1,716	12,964	21,288
081	Respiratory Therapy		471	193	0	0	0	0	0	664	19	146	829
082	Occupational Therapy		5,289	2,168	0	0	0	0	0	7,457	1,064	8,036	16,556
083	Speech Pathology		1,664	682	0	0	0	0	0	2,347	304	2,293	4,943
085	Pharmacy		0	0	0	0	0	0	0	0	722	5,458	6,180
090	Laboratory		0	0	0	0	0	0	0	0	179	1,350	1,528
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	83	627	710
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		117,399	48,112	34,012	418,280	1,806	865	83,643	704,116	9,093	68,705	781,915 *
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		1,117	458	0	0	0	0	0	1,575	28	208	1,810
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 837,483	\$ 172,446	\$ 70,308	\$ 34,012	\$ 418,280	\$ 1,806	\$ 865	\$ 83,643	\$ 723,368	\$ 13,338	\$ 100,777	\$ 837,483

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CRYSTAL COVE CARE CENTER

NPI:
1720273576

OSHPD Facility Number:
206301290

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 145,834	\$ 145,834										
010	Housekeeping	30,546	750	\$ 31,296									
060	Laundry and Linen	197,623	3,334	719	\$ 201,676								
065	Dietary	261,956	15,178	3,274	0	\$ 280,408							
155	Social Services	355	1,083	234	0	0	\$ 1,672						
160	Activities	7,908	519	112	0	0	0	\$ 8,538					
165	Administration	N/A	8,001	1,726	0	0	0	0		\$ 9,727	\$ 9,727		
166	Medical Records	3,282	2,917	629	0	0	0	0		6,828		\$ 6,828	
170	Inservice Education - Nursing	0	3,223	695	0	0	0	0	\$ 3,918				
ANCILLARY SERVICES													
075	Patient Supplies	41,231	361	78	0	0	0	0	0	41,670	51	36	\$ 41,757
077	Specialized Support Surfaces	38,753	0	0	0	0	0	0	0	38,753	45	31	38,829
080	Physical Therapy	63	3,963	855	0	0	0	0	0	4,881	1,251	878	7,011
081	Respiratory Therapy	8,689	398	86	0	0	0	0	0	9,173	14	10	9,197
082	Occupational Therapy	0	4,473	965	0	0	0	0	0	5,438	776	545	6,758
083	Speech Pathology	0	1,408	304	0	0	0	0	0	1,711	221	155	2,088
085	Pharmacy	458,326	0	0	0	0	0	0	0	458,326	527	370	459,223
090	Laboratory	113,323	0	0	0	0	0	0	0	113,323	130	91	113,545
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	52,633	0	0	0	0	0	0	0	52,633	60	42	52,736
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	244,361	99,282	21,416	201,676	280,408	1,672	8,538	3,918	861,271	6,631	4,655	872,558 *
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	9,054	945	204	0	0	0	0	0	10,202	20	14	10,236
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,613,937	\$ 145,834	\$ 31,296	\$ 201,676	\$ 280,408	\$ 1,672	\$ 8,538	\$ 3,918	\$ 1,597,382	\$ 9,727	\$ 6,828	\$ 1,613,937

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility Number:
206301290

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)	\$ 851,997	98%							
	Property Tax (line 40)	21,019	2%	\$ 873,016						
005	Plant Operations and Maintenance			13,643	\$ 13,643					
010	Housekeeping			4,420	70	\$ 4,490				
060	Laundry and Linen			19,645	312	103	\$ 20,060			
065	Dietary			89,441	1,420	470	0	\$ 91,330		
155	Social Services			6,385	101	34	0	0	\$ 6,520	
160	Activities			3,056	49	16	0	0	0	\$ 3,121
165	Administration			47,149	748	248	0	0	0	0
166	Medical Records			17,190	273	90	0	0	0	0
170	Inservice Education - Nursing			18,990	301	100	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,128	34	11	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			23,356	371	123	0	0	0	0
081	Respiratory Therapy			2,347	37	12	0	0	0	0
082	Occupational Therapy			26,357	418	138	0	0	0	0
083	Speech Pathology			8,295	132	44	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			585,048	9,288	3,073	20,060	91,330	6,520	3,121
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			5,566	88	29	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 873,016	100%	\$ 873,016	\$ 13,643	\$ 4,490	\$ 20,060	\$ 91,330	\$ 6,520	\$ 3,121

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility Number:
206301290

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 851,997	98%							
	Property Tax (line 40)	21,019	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,145	\$ 48,145				
166	Medical Records				17,553		\$ 17,553			
170	Inservice Education - Nursing			\$ 19,392						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,173	253	92	\$ 2,518	\$ 2,458	\$ 61
077	Specialized Support Surfaces			0	0	220	80	301	294	7
080	Physical Therapy			0	23,850	6,193	2,258	32,301	31,523	778
081	Respiratory Therapy			0	2,396	70	25	2,491	2,431	60
082	Occupational Therapy			0	26,914	3,839	1,400	32,153	31,379	774
083	Speech Pathology			0	8,470	1,096	399	9,965	9,725	240
085	Pharmacy			0	0	2,607	951	3,558	3,472	86
090	Laboratory			0	0	645	235	880	859	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	299	109	409	399	10
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			19,392	737,831	32,823	11,967	782,621	763,778	18,843
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	5,684	99	36	5,819	5,679	140
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 873,016	100%	\$ 19,392	\$ 807,318	\$ 48,145	\$ 17,553	\$ 873,016	\$ 851,997	\$ 21,019

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CRYSTAL COVE CARE CENTER

NPI:
1720273576

OSHPD Facility Number:
206301290

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. 82% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 14% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 22,199												
055	Interest - Other	82,382												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,977,839												
	Total Costs Allocable as Administration	2,082,420	82%											
167	CDPH Licensing Fees	24,280	1%											
168	Professional Liability Insurance	80,224	3%											
169	Quality Assurance Fees	352,337	14%											
174	Caregiver Training	0	0%											
	Total	2,539,261	100%						\$ 2,539,261					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 602	\$ 41,670	\$ 2,173	\$ 44,445	13,336	\$ 10,937	\$ 128	\$ 421	\$ 1,850	\$ -
077	Specialized Support Surfaces			0	0	38,753	0	38,753	11,628	9,536	111	367	1,613	0
080	Physical Therapy			1,053,314	6,607	4,881	23,850	1,088,652	326,656	267,887	3,123	10,320	45,325	0
081	Respiratory Therapy			0	664	9,173	2,396	12,233	3,671	3,010	35	116	509	0
082	Occupational Therapy			635,024	7,457	5,438	26,914	674,833	202,487	166,058	1,936	6,397	28,096	0
083	Speech Pathology			180,041	2,347	1,711	8,470	192,569	57,781	47,386	552	1,826	8,017	0
085	Pharmacy			0	0	458,326	0	458,326	137,523	112,781	1,315	4,345	19,082	0
090	Laboratory			0	0	113,323	0	113,323	34,003	27,886	325	1,074	4,718	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52,633	0	52,633	15,793	12,952	151	499	2,191	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			3,466,184	704,116	861,271	737,831	5,769,403	1,731,142	1,419,691	16,553	54,693	240,206	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,575	10,202	5,684	17,461	5,239	4,297	50	166	727	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,539,261		\$ 5,334,563	\$ 723,368	\$ 1,597,382	\$ 807,318	\$ 8,462,631	\$ 2,539,261					
	Total Administrative Costs							\$ 2,539,261		\$ 2,082,420	\$ 24,280	\$ 80,224	\$ 352,337	\$ -
	Unit Cost Multiplier							0.30005575						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 114,115	\$ 16,555	\$ 65,698	\$ 196,368							
	TOTAL FACILITY COSTS							\$ 11,198,260						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CRYSTAL COVE CARE CENTER

NPI:
1720273576

OSHPD Facility Number:
206301290

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	250									
010	Housekeeping	81	81								
060	Laundry and Linen	360	360	360							
065	Dietary	1,639	1,639	1,639							
155	Social Services	117	117	117							
160	Activities	56	56	56							
165	Administration	864	864	864							
166	Medical Records	315	315	315							
170	Inservice Education - Nursing	348	348	348							
	ANCILLARY SERVICES										
075	Patient Supplies	39	39	39						44,445	44,445
077	Specialized Support Surfaces									38,753	38,753
080	Physical Therapy	428	428	428						1,088,652	1,088,652
081	Respiratory Therapy	43	43	43						12,233	12,233
082	Occupational Therapy	483	483	483						674,833	674,833
083	Speech Pathology	152	152	152						192,569	192,569
085	Pharmacy									458,326	458,326
090	Laboratory									113,323	113,323
095	Home Health Services									0	0
100	Other Ancillary Services									52,633	52,633
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,721	10,721	10,721	155,088	77,544	3,498,458	3,498,458	3,498,458	5,769,403	5,769,403
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	102	102	102						17,461	17,461
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,998	15,748	15,667	155,088	77,544	3,498,458	3,498,458	3,498,458	8,462,631	8,462,631
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 125,281	\$ 86,806			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.035810348	0.024812646			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 172,446	\$ 70,308	\$ 34,012	\$ 418,280	\$ 1,806	\$ 865	\$ 83,643	\$ 13,338	\$ 100,777
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.95034290	4.48764778	0.21930566	5.39409712	0.00051630	0.00024712	0.02390865	0.00157616	0.01190847
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 145,834	\$ 31,296	\$ 201,676	\$ 280,408	\$ 1,672	\$ 8,538	\$ 3,918	\$ 9,727	\$ 6,828
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.26047752	1.99758082	1.30039656	3.61611418	0.00047798	0.00244063	0.00111987	0.00114940	0.00080688
	TOTAL CAPITAL COSTS - SCH. 5	\$ 873,016	\$ 13,643	\$ 4,490	\$ 20,060	\$ 91,330	\$ 6,520	\$ 3,121	\$ 19,392	\$ 48,145	\$ 17,553
	UNIT COST MULTIPLIER (CAPITAL COSTS)	54.57032129	0.86630558	0.28661306	0.12934828	1.17778797	0.00186357	0.00089197	0.00554292	0.00568912	0.00207416

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CRYSTAL COVE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1720273576

OSHPD Facility Number:

206301290

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	\$ 133,545	\$ 0	\$ 133,545	(Sch 3)
005	.20-.39	Fringe Benefits	6200	38,901	0	38,901	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,834	0	145,834	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 318,280	\$ 0	\$ 318,280	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,005	\$ 0	\$ 55,005	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,416	0	14,416	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,546	0	30,546	(Sch 4)
010		Housekeeping - Total	6300	\$ 99,967	\$ 0	\$ 99,967	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	204,687	0	204,687	(Sch 5)
025		Depreciation: Equipment	7140	108,570	0	108,570	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	538,740	0	538,740	(Sch 5)
040		Property Taxes	7300	21,019	0	21,019	(Sch 5)
045		Property Insurance	7400	22,199	0	22,199	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 82,382	\$ 0	\$ 82,382	(Sch 6)
057		Subtotal 005 - 055		\$ 1,395,844	\$ 0	\$ 1,395,844	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 22,021	\$ 0	\$ 22,021	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,433	0	6,433	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	197,623	0	197,623	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 226,077	\$ 0	\$ 226,077	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 307,393	\$ 0	\$ 307,393	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,584	0	85,584	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	261,956	0	261,956	(Sch 4)
065		Dietary - Total	6500	\$ 654,933	\$ 0	\$ 654,933	
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	41,231	0	41,231	(Sch 4)
075		Patient Supplies - Total	8100	\$ 41,231	\$ 0	\$ 41,231	
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	38,753	0	38,753	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 38,753	\$ 0	\$ 38,753	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

CRYSTAL COVE CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1720273576

OSHPD Facility Number:

206301290

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	\$ 814,031	\$ 0	\$ 814,031	(Sch 2)
080	.20-.39	Fringe Benefits	8200	177,469	0	177,469	(Sch 2)
080	.79	Agency Staff	8200	61,814	0	61,814	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	63	0	63	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,053,377	\$ 0	\$ 1,053,377	
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	8,689	0	8,689	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 8,689	\$ 0	\$ 8,689	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 494,045	\$ 0	\$ 494,045	(Sch 2)
082	.20-.39	Fringe Benefits	8250	138,907	0	138,907	(Sch 2)
082	.79	Agency Staff	8250	2,072	0	2,072	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 635,024	\$ 0	\$ 635,024	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 143,374	\$ 0	\$ 143,374	(Sch 2)
083	.20-.39	Fringe Benefits	8280	33,951	0	33,951	(Sch 2)
083	.79	Agency Staff	8280	2,716	0	2,716	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 180,041	\$ 0	\$ 180,041	
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	458,326	0	458,326	(Sch 4)
085		Pharmacy - Total	8300	\$ 458,326	\$ 0	\$ 458,326	
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	113,323	0	113,323	(Sch 4)
090		Laboratory - Total	8400	\$ 113,323	\$ 0	\$ 113,323	
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	52,633	0	52,633	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 52,633	\$ 0	\$ 52,633	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility Number:
206301290

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		\$ 2,581,397	\$ 0	\$ 2,581,397	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,616,980	\$ 0	\$ 2,616,980	(Sch 2)
105	.20-.39	Fringe Benefits	6110	637,117	0	637,117	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	244,361	0	244,361	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,498,458	\$ 0	\$ 3,498,458	
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 COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility Number:
206301290

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	9,054	0	9,054 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,054	\$ 0	\$ 9,054
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		\$ 3,507,512	\$ 0	\$ 3,507,512
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 98,849	\$ 0	\$ 98,849 (Sch 2)
155	.20-.39	Fringe Benefits	6600	26,432	0	26,432 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	355	0	355 (Sch 4)
155		Social Services - Total	6600	\$ 125,636	\$ 0	\$ 125,636

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRYSTAL COVE CARE CENTER

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

NPI:
1720273576

OSHPD Facility Number:
206301290

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	\$ 67,794	\$ 0	\$ 67,794	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,012	0	19,012	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,908	0	7,908	(Sch 4)
160		Activities - Total	6700	\$ 94,714	\$ 0	\$ 94,714	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 648,695	\$ 0	\$ 648,695	(Sch 6)
165	.20-.39	Fringe Benefits	6900	146,521	0	146,521	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,182,623	0	1,182,623	(Sch 6)
165		Administration - Total	6900	\$ 1,977,839	\$ 0	\$ 1,977,839	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,127	\$ 0	\$ 74,127	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,787	0	21,787	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,282	0	3,282	(Sch 4)
166		Medical Records - Total	6900	\$ 99,196	\$ 0	\$ 99,196	
167		CDPH Licensing Fees	6900	\$ 24,280	\$ 0	\$ 24,280	(Sch 6)
168		Professional Liability Insurance	6900	\$ 80,224	\$ 0	\$ 80,224	(Sch 6)
169		Quality Assurance Fees	6900	\$ 352,337	\$ 0	\$ 352,337	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,616	\$ 0	\$ 61,616	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,655	0	16,655	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,271	\$ 0	\$ 78,271	
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		\$ 2,832,497	\$ 0	\$ 2,832,497	
200		Total		\$ 11,198,260	\$ 0	\$ 11,198,260	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 292,884	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
CRYSTAL COVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720273576		3
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	\$292,884	\$292,884

Provider Name							Fiscal Period	NPI	Adjustments	
CRYSTAL COVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720273576	3	
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>										
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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 13, 2013 Reports Dated: January 29, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	6,396	(6,223)	173	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	6,325	6,325	