

**REPORT
ON THE
RATE SETTING AUDIT**

**CRENSHAW NURSING HOME
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386728939**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Sunita Parmar**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 28, 2014

Karen Fugate, Administrator
Crenshaw Nursing Home
1900 West Longwood Avenue
Los Angeles, CA 90016

CRENSHAW NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI): 1386728939
FISCAL PERIOD ENDED: DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$3,302, 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.

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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Karen Fugate
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cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility No.:
206190220

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,269,288	\$	73.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	392,111	\$	22.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	304,881	\$	17.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	4,211	\$	0.24
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	5,833	\$	0.34
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	12,349	\$	0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	34,749	\$	2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	199,963	\$	11.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	281,464	\$	16.30
11	Cost of Routine Service/Audited Total Costs	\$	2,622,479	\$	2,504,851	\$	145.04
12	Total Patient Days (Adj)		17,270		17,270		
13	Cost Per Patient Day (Cost Divided by Days)	\$	151.85	\$	145.04		
14	Overpayments (Adj 27)	\$	0	\$	(3,302)		
15	Medi-Cal Days (Adj 26)		14,773		14,795		
16	Medi-Cal Managed Care Days (Adj)				0		

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	139,218	\$	131,543		
18	Total Patient Days (Adj)		1,560		1,560		
19	Cost Per Patient Day (Cost Divided by Days)	\$	89.24	\$	84.32		
20	Overpayments (Adj)	\$	0	\$	0		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility No.:
206190220

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SUBACUTE CARE - PEDIATRIC

45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	

TRANSITIONAL INPATIENT CARE

51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	

HOSPICE INPATIENT CARE

55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	

OTHER ROUTINE SERVICES

59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility No.:
206190220

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 17,316	\$ 17,316		
160	Activities	44,248		\$ 44,248	
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	152,363	0	0	152,363
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	113,203	0	0	113,203
083	Speech Pathology	14,685	0	0	14,685
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	1,209,043	16,945	43,300	1,269,288 *
110	Intermediate Care	27,479	371	948	28,798 *
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	\$ 1,578,337	\$ 17,316	\$ 44,248	\$ 1,578,337

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 9,791	\$ 9,791										
010	Housekeeping	138,378	28	\$ 138,406									
060	Laundry and Linen	10,466	271	3,849	\$ 14,586								
065	Dietary	229,399	799	11,325	0	\$ 241,523							
155	Social Services	N/A	55	784	0	0	\$ 840						
160	Activities	N/A	375	5,320	0	0	0	\$ 5,695					
165	Administration	N/A	629	8,923	0	0	0	0		\$ 9,553	\$ 9,553		
166	Medical Records	32,632	111	1,569	0	0	0	0		34,312		\$ 34,312	
170	Inservice Education - Nursing	27,220	0	0	0	0	0	0	\$ 27,220				
ANCILLARY SERVICES													
075	Patient Supplies		86	1,226	0	0	0	0	0	1,312	37	133	\$ 1,482
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		125	1,765	0	0	0	0	0	1,890	621	2,231	4,742
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		125	1,765	0	0	0	0	0	1,890	466	1,672	4,028
083	Speech Pathology		125	1,765	0	0	0	0	0	1,890	74	267	2,231
085	Pharmacy		42	588	0	0	0	0	0	630	220	789	1,639
090	Laboratory		0	0	0	0	0	0	0	0	28	101	129
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	41	146	187
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		5,890	83,494	13,359	221,162	822	5,573	26,637	356,936	7,660	27,515	392,111 *
110	Intermediate Care		1,131	16,032	1,227	20,362	18	122	583	39,475	402	1,445	41,323 *
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	0	0	0	0	0	0	0	3	12	16
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 447,886	\$ 9,791	\$ 138,406	\$ 14,586	\$ 241,523	\$ 840	\$ 5,695	\$ 27,220	\$ 404,022	\$ 9,553	\$ 34,312	\$ 447,886

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 133,956	\$ 133,956										
010	Housekeeping	22,605	379	\$ 22,984									
060	Laundry and Linen	10,249	3,714	639	\$ 14,603								
065	Dietary	127,731	10,930	1,881	0	\$ 140,542							
155	Social Services	0	757	130	0	0	\$ 887						
160	Activities	4,425	5,134	883	0	0	0	\$ 10,442					
165	Administration	N/A	8,612	1,482	0	0	0	0		\$ 10,094	\$ 10,094		
166	Medical Records	2,474	1,514	261	0	0	0	0		4,249		\$ 4,249	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	6,489	1,183	204	0	0	0	0	0	7,875	39	16	\$ 7,931
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,703	293	0	0	0	0	0	1,997	656	276	2,929
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,703	293	0	0	0	0	0	1,997	492	207	2,696
083	Speech Pathology	0	1,703	293	0	0	0	0	0	1,997	79	33	2,108
085	Pharmacy	53,964	568	98	0	0	0	0	0	54,630	232	98	54,959
090	Laboratory	7,053	0	0	0	0	0	0	0	7,053	30	12	7,095
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	10,270	0	0	0	0	0	0	0	10,270	43	18	10,331
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	45,779	80,582	13,865	13,374	128,694	868	10,219	0	293,380	8,094	3,407	304,881 *
110	Intermediate Care		15,473	2,662	1,229	11,848	19	224	0	31,455	425	179	32,059 *
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	850	0	0	0	0	0	0	0	850	4	2	855
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 425,845	\$ 133,956	\$ 22,984	\$ 14,603	\$ 140,542	\$ 887	\$ 10,442	\$ 0	\$ 411,503	\$ 10,094	\$ 4,249	\$ 425,845

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 5,214	42%							
	Property Tax (line 40)	7,223	58%	\$ 12,437						
005	Plant Operations and Maintenance			901	\$ 901					
010	Housekeeping			33	3	\$ 35				
060	Laundry and Linen			320	25	1	\$ 346			
065	Dietary			941	73	3	0	\$ 1,018		
155	Social Services			65	5	0	0	0	\$ 70	
160	Activities			442	35	1	0	0	0	\$ 478
165	Administration			742	58	2	0	0	0	0
166	Medical Records			130	10	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			102	8	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			147	11	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			147	11	0	0	0	0	0
083	Speech Pathology			147	11	0	0	0	0	0
085	Pharmacy			49	4	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			6,940	542	21	317	932	69	468
110	Intermediate Care			1,333	104	4	29	86	2	10
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 12,437	100%	\$ 12,437	\$ 901	\$ 35	\$ 346	\$ 1,018	\$ 70	\$ 478

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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 42% Of Total	Property Tax 58% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 5,214	42%							
	Property Tax (line 40)	7,223	58%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 802	\$ 802				
166	Medical Records				141		\$ 141			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	110	3	1	\$ 114	\$ 48	\$ 66
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	159	52	9	220	92	128
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	159	39	7	205	86	119
083	Speech Pathology			0	159	6	1	166	70	96
085	Pharmacy			0	53	18	3	75	31	43
090	Laboratory			0	0	2	0	3	1	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3	1	4	2	2
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	9,288	643	113	10,044	4,211	5,833 *
110	Intermediate Care			0	1,567	34	6	1,607	674	933 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 12,437	100%	\$ 0	\$ 11,494	\$ 802	\$ 141	\$ 12,437	\$ 5,214	\$ 7,223

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,688												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	348,302												
	Total Costs Allocable as Administration	350,990	53%											
167	CDPH Licensing Fees	15,400	2%											
168	Professional Liability Insurance	43,333	7%											
169	Quality Assurance Fees	249,357	38%											
174	Caregiver Training	0	0%											
	Total	659,080	100%						\$ 659,080					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,312	\$ 7,875	\$ 110	\$ 9,298	2,548	\$ 1,357	\$ 60	\$ 168	\$ 964	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			152,363	1,890	1,997	159	156,408	42,857	22,823	1,001	2,818	16,214	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			113,203	1,890	1,997	159	117,248	32,126	17,109	751	2,112	12,155	0
083	Speech Pathology			14,685	1,890	1,997	159	18,730	5,132	2,733	120	337	1,942	0
085	Pharmacy			0	630	54,630	53	55,312	15,156	8,071	354	996	5,734	0
090	Laboratory			0	0	7,053	0	7,053	1,933	1,029	45	127	731	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10,270	0	10,270	2,814	1,499	66	185	1,065	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			1,269,288	356,936	293,380	9,288	1,928,892	528,526	281,464	12,349	34,749	199,963	0
110	Intermediate Care			28,798	39,475	31,455	1,567	101,296	27,756	14,781	649	1,825	10,501	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	0	850	0	850	233	124	5	15	88	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 659,080		\$ 1,578,337	\$ 404,022	\$ 411,503	\$ 11,494	\$ 2,405,356	\$ 659,080					
	Total Administrative Costs							\$ 659,080		\$ 350,990	\$ 15,400	\$ 43,333	\$ 249,357	\$ 0
	Unit Cost Multiplier							0.27400519						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 43,864	\$ 14,342	\$ 943	\$ 59,149							
	TOTAL FACILITY COSTS							\$ 3,123,585						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 25)	Plant Ops (SQ FT) 5 (Adj 25)	Hskpng (SQ FT) 10 (Adj 25)	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	442									
010	Housekeeping	16	16								
060	Laundry and Linen	157	157	157							
065	Dietary	462	462	462							
155	Social Services	32	32	32							
160	Activities	217	217	217							
165	Administration	364	364	364							
166	Medical Records	64	64	64							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50						9,298	9,298
077	Specialized Support Surfaces									0	0
080	Physical Therapy	72	72	72						156,408	156,408
081	Respiratory Therapy									0	0
082	Occupational Therapy	72	72	72						117,248	117,248
083	Speech Pathology	72	72	72						18,730	18,730
085	Pharmacy	24	24	24						55,312	55,312
090	Laboratory									7,053	7,053
095	Home Health Services									0	0
100	Other Ancillary Services									10,270	10,270
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,406	3,406	3,406	167,930	50,279	1,254,822	1,254,822	1,254,822	1,928,892	1,928,892
110	Intermediate Care	654	654	654	15,430	4,629	27,479	27,479	27,479	101,296	101,296
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									850	850
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,104	5,662	5,646	183,360	54,908	1,282,301	1,282,301	1,282,301	2,405,356	2,405,356
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 17,316 0.01350385	\$ 44,248 0.034506719			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 9,791 1.72924762	\$ 138,406 24.51393340	\$ 14,586 0.07954941	\$ 241,523 4.39869144	\$ 840 0.00065490	\$ 5,695 0.00444106	\$ 27,220 0.02122747	\$ 9,553 0.00397135	\$ 34,312 0.01426465
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 133,956 23.65877782	\$ 22,984 4.07076522	\$ 14,603 0.07963863	\$ 140,542 2.55959148	\$ 887 0.00069200	\$ 10,442 0.00814342	\$ - 0.00000000	\$ 10,094 0.00419628	\$ 4,249 0.00176635
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 12,437 2.03751638	\$ 901 0.15905727	\$ 35 0.00622479	\$ 346 0.00188612	\$ 1,018 0.01853451	\$ 70 0.00005497	\$ 478 0.00037277	\$ - 0.00000000	\$ 802 0.00033335	\$ 141 0.00005861

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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	\$ 26,306	\$ (18,470)	\$ 7,836	(Sch 3)
005	.20-.39	Fringe Benefits	6200	1,980	(25)	1,955	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	146,328	(12,372)	133,956	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 174,614	\$ (30,867)	\$ 143,747	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 17,380	\$ 0	\$ 17,380	(Sch 3)
010	.20-.39	Fringe Benefits	6300	4,392	(54)	4,338	(Sch 3)
010	.79	Agency Staff	6300	116,660	0	116,660	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,605	0	22,605	(Sch 4)
010		Housekeeping - Total	6300	\$ 161,037	\$ (54)	\$ 160,983	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	757	346	1,103	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		4,111	4,111	(Sch 5)
040		Property Taxes	7300	7,223	0	7,223	(Sch 5)
045		Property Insurance	7400	2,688	0	2,688	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 346,319	\$ (26,464)	\$ 319,855	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 8,375	\$ 0	\$ 8,375	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,117	(26)	2,091	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,249	0	10,249	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 20,741	\$ (26)	\$ 20,715	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 189,029	\$ (5,452)	\$ 183,577	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,393	(571)	45,822	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	121,731	6,000	127,731	(Sch 4)
065		Dietary - Total	6500	\$ 357,153	\$ (23)	\$ 357,130	
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	5,289	1,200	6,489	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,289	\$ 1,200	\$ 6,489	
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:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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	152,363	0	152,363	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 152,363	\$ 0	\$ 152,363	
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	113,203	0	113,203	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 113,203	\$ 0	\$ 113,203	
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	14,685	0	14,685	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,685	\$ 0	\$ 14,685	
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	53,354	610	53,964	(Sch 4)
085		Pharmacy - Total	8300	\$ 53,354	\$ 610	\$ 53,964	
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	7,053	0	7,053	(Sch 4)
090		Laboratory - Total	8400	\$ 7,053	\$ 0	\$ 7,053	
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	5,833	4,437	10,270	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,833	\$ 4,437	\$ 10,270	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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		\$ 351,780	\$ 6,247	\$ 358,027	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 993,279	\$ (25,724)	\$ 967,555	(Sch 2)
105	.20-.39	Fringe Benefits	6110	246,508	(5,020)	241,488	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	61,048	(15,269)	45,779	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,300,835	\$ (46,013)	\$ 1,254,822	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 18,629	\$ 0	\$ 18,629	
110	.20-.39	Fringe Benefits	6120	4,708	(58)	4,650	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120	0	4,200	4,200	
110		Intermediate Care - Total	6120	\$ 23,337	\$ 4,142	\$ 27,479	(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:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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	850	0	850	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 850	\$ 0	\$ 850	
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		\$ 1,325,022	\$ (41,871)	\$ 1,283,151	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 13,857	\$ 0	\$ 13,857	(Sch 2)
155	.20-.39	Fringe Benefits	6600	3,502	(43)	3,459	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 17,359	\$ (43)	\$ 17,316	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRENSHAW NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1386728939

OSHPD Facility Number:
206190220

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	\$ 35,409	\$ 0	\$ 35,409	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,949	(110)	8,839	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,003	(578)	4,425	(Sch 4)
160		Activities - Total	6700	\$ 49,361	\$ (688)	\$ 48,673	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 148,221	\$ (23,462)	\$ 124,759	(Sch 6)
165	.20-.39	Fringe Benefits	6900	29,540	1,625	31,165	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	227,738	(35,360)	192,378	(Sch 6)
165		Administration - Total	6900	\$ 405,499	\$ (57,197)	\$ 348,302	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,114	\$ 0	\$ 26,114	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,599	(81)	6,518	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,474	0	2,474	(Sch 4)
166		Medical Records - Total	6900	\$ 35,187	\$ (81)	\$ 35,106	
167		CDPH Licensing Fees	6900	\$ 15,400	\$ 0	\$ 15,400	(Sch 6)
168		Professional Liability Insurance	6900	\$ 46,728	\$ (3,395)	\$ 43,333	(Sch 6)
169		Quality Assurance Fees	6900	\$ 249,357	\$ 0	\$ 249,357	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 21,783	\$ 0	\$ 21,783	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,505	(68)	5,437	(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	\$ 27,288	\$ (68)	\$ 27,220	
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		\$ 846,179	\$ (61,472)	\$ 784,707	
200		Total		\$ 3,247,194	\$ (123,609)	\$ 3,123,585	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 67,726	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	(18,470)							
005	2	Plant Operations and Maintenance - Fringe Benefits	(25)				(9)			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(12,372)			(4,437)				
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(54)				(19)			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	346							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	4,111					4,111		
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(26)				(9)			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	(5,452)							
065	2	Dietary - Fringe Benefits	(571)				(204)			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	6,000							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	1,200							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	610						610	
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	4,437			4,437				
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(25,724)		(7,869)					
105	2	Skilled Nursing Care - Fringe Benefits	(5,020)		(1,989)		(1,081)			
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(15,269)	(3,045)				(4,111)	(610)	
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	(58)				(21)			
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	4,200							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:
CRENSHAW NURSING HOME

NPI:
1386728939

OSHPD Facility Number:
206190220

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	346	(2,103)	(7,513)	(256)	(3,290)	(95,253)	0	0	0

Provider Name							Fiscal Period	NPI	Adjustments	
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance costs in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$67,726	\$67,726

Provider Name							Fiscal Period	NPI	Adjustments	
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$61,048	(\$3,045)	\$58,003 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	227,738	3,045	230,783 *
							To reclassify pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$993,279	(\$7,869)	\$985,410 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	246,508	(1,989)	244,519 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	148,221	7,869	156,090 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	29,540	1,989	31,529 *
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$230,783	\$1,493	\$232,276 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	46,728	(1,493)	45,235 *
							To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			
5	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$146,328	(\$4,437)	\$141,891 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	5,833	4,437	10,270
							To reclassify high low beds expense which are not included in the rate for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939		27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$232,276	\$1,580	\$233,856 *
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		1,980	(9)	1,971 *
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		4,392	(19)	4,373 *
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		2,117	(9)	2,108 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		46,393	(204)	46,189 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	244,519	(1,081)	243,438 *
	10.5	110	2	8A-1	110	2	Intermediate Care - Fringe Benefits		4,708	(21)	4,687 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		3,502	(15)	3,487 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		8,949	(39)	8,910 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	31,529	(130)	31,399 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		6,599	(29)	6,570 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		5,505	(24)	5,481 *
							To reclassify other employee benefits expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$58,003	(\$4,111)	\$53,892 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		0	4,111	4,111
							To reclassify software lease expense from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$53,354	\$610	\$53,964
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	53,892	(610)	53,282 *
							To reclassify nursing supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
9	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	\$5,003	(\$322)	\$4,681 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 233,856	322	234,178 *	
							To reclassify activities expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$53,282	(\$4,200)	\$49,082 *	
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	0	4,200	4,200	
							To reclassify intermediate other nonlabor expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$5,289	\$1,200	\$6,489	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 49,082	(1,200)	47,882 *	
							To reclassify oxygen expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
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>											
12	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$1,971	(\$16)	\$1,955
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	4,373	(35)	4,338
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	2,108	(17)	2,091
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	46,189	(367)	45,822
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	243,438	(1,950)	241,488
	10.5	110	2	8A-1	110	2	Intermediate Care - Fringe Benefits	*	4,687	(37)	4,650
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	3,487	(28)	3,459
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	8,910	(71)	8,839
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	31,399	(234)	31,165
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	6,570	(52)	6,518
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	5,481	(44)	5,437
							To adjust other employee benefits expense to agree with the expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306				
13	10.5	168	4	8A-1	168	4	Professional Liability Insurance	*	\$45,235	(\$1,902)	\$43,333
							To reconcile the reported professional and general liability insurance expenses to agree with the provider's insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$234,178	(\$1,017)	\$233,161 *
							To adjust legal fees to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
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>											
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$233,161	(\$344)	\$232,817 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust administration supplies expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$232,817	(\$1,491)	\$231,326 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
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>											
17	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate plant operations and maintenance expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$141,891	(\$1,997)	\$139,894 *
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate expense for building improvements that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300	*	\$139,894	(\$5,938)	\$133,956
19	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements To include depreciation expense leasehold improvements to be capitalized in conjunction with adjustment No. 18. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300		\$757	\$346	\$1,103
20	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate pharmacy expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$47,882	(\$2,103)	\$45,779

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administration supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$231,326	(\$7,513)	\$223,813 *
22	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate activities supplies expense not related to the activities cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$4,681	(\$256)	\$4,425
23	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate interest expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$223,813	(\$3,290)	\$220,523 *
24	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$26,306	(\$18,470)	\$7,836
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		189,029	(5,452)	183,577
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor		121,731	6,000	127,731
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	985,410	(17,855)	967,555
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	156,090	(31,331)	124,759
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304 State Plan Amendment, Section V.C.3	*	220,523	(28,145)	192,378
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	NPI	Adjustments	
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENT TO REPORTED STATISTICS										
25	10.7	065	1,2,3	7	065	Dietary (Square Feet)	460	2	462	
	10.7	075	1,2,3	7	075	Patient Supplies	26	24	50	
	10.7	080	1,2,3	7	080	Physical Therapy	216	(144)	72	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	72	72	
	10.7	083	1,2,3	7	083	Speech Pathology	0	72	72	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	3,594	(188)	3,406	
	10.7	155	1,2,3	7	155	Social Services	63	(31)	32	
	10.7	160	1,2,3	7	160	Activities	24	193	217	
To adjust square feet statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
26	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 07, 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	14,773	22	14,795	

Provider Name							Fiscal Period	NPI	Adjustments		
CRENSHAW NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1386728939	27		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
27	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$3,302	\$3,302	