

**REPORT
ON THE
RATE SETTING AUDIT**

**CYPRESS GARDENS CONVALESCENT HOSPITAL
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366643603**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Henry Kim, Administrator
Cypress Gardens Convalescent Center
9025 Colorado Avenue
Riverside, CA 92503

CYPRESS GARDENS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1366643603
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate 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.

Henry Kim
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility No.:
206331159

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	\$ 2,949,077	\$ 70.16
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 845,159	\$ 20.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 781,255	\$ 18.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 851,807	\$ 20.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 40,514	\$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,329	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 100,196	\$ 2.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 509,284	\$ 12.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 667,698	\$ 15.89
11	Cost of Routine Service/Audited Total Costs	\$ 6,762,639	\$ 6,775,319	\$ 161.20
12	Total Patient Days (Adj)	42,031	42,031	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.90	\$ 161.20	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	30,826	29,930	
16	Medi-Cal Managed Care Days (Adj 3)		896	
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:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility No.:
206331159

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:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility No.:
206331159

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	\$ 79,797	\$ 79,797		
160	Activities	89,177		\$ 89,177	
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	90,022	0	0	90,022
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	58,373	0	0	58,373
083	Speech Pathology	28,542	0	0	28,542
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	2,780,103	79,797	89,177	2,949,077
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	\$ 3,126,014	\$ 79,797	\$ 89,177	\$ 3,126,014

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	\$ 70,379	\$ 70,379										
010	Housekeeping	200,886	397	\$ 201,283									
060	Laundry and Linen	106,948	3,752	10,792	\$ 121,492								
065	Dietary	316,129	6,624	19,053	0	\$ 341,806							
155	Social Services	N/A	605	1,741	0	0	\$ 2,347						
160	Activities	N/A	1,890	5,436	0	0	0	\$ 7,326					
165	Administration	N/A	6,189	17,802	0	0	0	0	\$ 23,991	\$ 23,991			
166	Medical Records	117,075	1,180	3,395	0	0	0	0	121,650		\$ 121,650		
170	Inservice Education - Nursing	70,906	226	651	0	0	0	\$ 71,784					
ANCILLARY SERVICES													
075	Patient Supplies		364	1,046	0	0	0	0	0	1,410	190	964	\$ 2,564
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,498	4,310	0	0	0	0	0	5,808	1,091	5,531	12,430
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,371	3,944	0	0	0	0	0	5,315	753	3,820	9,889
083	Speech Pathology		318	915	0	0	0	0	0	1,233	219	1,113	2,565
085	Pharmacy		0	0	0	0	0	0	0	0	1,142	5,792	6,935
090	Laboratory		0	0	0	0	0	0	0	0	59	297	355
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	86	436	522
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		45,541	130,984	121,492	341,806	2,347	7,326	71,784	721,280	20,406	103,473	845,159 *
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		422	1,215	0	0	0	0	0	1,637	44	223	1,904
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 882,323	\$ 70,379	\$ 201,283	\$ 121,492	\$ 341,806	\$ 2,347	\$ 7,326	\$ 71,784	\$ 736,682	\$ 23,991	\$ 121,650	\$ 882,323

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	\$ 259,818	\$ 259,818										
010	Housekeeping	34,609	1,465	\$ 36,074									
060	Laundry and Linen	25,601	13,852	1,934	\$ 41,387								
065	Dietary	275,076	24,455	3,415	0	\$ 302,945							
155	Social Services	0	2,235	312	0	0	\$ 2,547						
160	Activities	7,553	6,978	974	0	0	0	\$ 15,505					
165	Administration	N/A	22,849	3,190	0	0	0	0		\$ 26,039	\$ 26,039		
166	Medical Records	73,037	4,358	608	0	0	0	0		78,003		\$ 78,003	
170	Inservice Education - Nursing	6,987	836	117	0	0	0	0	\$ 7,940				
ANCILLARY SERVICES													
075	Patient Supplies	40,214	1,343	188	0	0	0	0	0	41,744	206	618	\$ 42,569
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	153,600	5,531	772	0	0	0	0	0	159,904	1,184	3,547	164,635
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	102,551	5,062	707	0	0	0	0	0	108,320	818	2,450	111,587
083	Speech Pathology	20,096	1,174	164	0	0	0	0	0	21,434	238	713	22,385
085	Pharmacy	289,375	0	0	0	0	0	0	0	289,375	1,240	3,714	294,329
090	Laboratory	14,825	0	0	0	0	0	0	0	14,825	64	190	15,079
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,787	0	0	0	0	0	0	0	21,787	93	280	22,160
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	130,837	168,122	23,475	41,387	302,945	2,547	15,505	7,940	692,758	22,148	66,348	781,255 *
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	1,945	1,559	218	0	0	0	0	0	3,722	48	143	3,913
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,457,911	\$ 259,818	\$ 36,074	\$ 41,387	\$ 302,945	\$ 2,547	\$ 15,505	\$ 7,940	\$ 1,353,869	\$ 26,039	\$ 78,003	\$ 1,457,911

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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)	\$ 918,405	95%							
	Property Tax (line 40)	43,681	5%	\$ 962,086						
005	Plant Operations and Maintenance			41,717	\$ 41,717					
010	Housekeeping			5,190	235	\$ 5,425				
060	Laundry and Linen			49,069	2,224	291	\$ 51,584			
065	Dietary			86,628	3,927	514	0	\$ 91,068		
155	Social Services			7,918	359	47	0	0	\$ 8,323	
160	Activities			24,717	1,120	147	0	0	0	\$ 25,984
165	Administration			80,939	3,669	480	0	0	0	0
166	Medical Records			15,436	700	91	0	0	0	0
170	Inservice Education - Nursing			2,961	134	18	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,757	216	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			19,594	888	116	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			17,931	813	106	0	0	0	0
083	Speech Pathology			4,158	188	25	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			595,549	26,994	3,530	51,584	91,068	8,323	25,984
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			5,522	250	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 962,086	100%	\$ 962,086	\$ 41,717	\$ 5,425	\$ 51,584	\$ 91,068	\$ 8,323	\$ 25,984

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 918,405	95%							
	Property Tax (line 40)	43,681	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 85,087	\$ 85,087				
166	Medical Records				16,227		\$ 16,227			
170	Inservice Education - Nursing			\$ 3,113						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,001	674	129	\$ 5,804	\$ 5,540	\$ 264
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	20,599	3,869	738	25,205	24,061	1,144
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	18,850	2,672	510	22,032	21,031	1,000
083	Speech Pathology			0	4,372	778	148	5,298	5,058	241
085	Pharmacy			0	0	4,051	773	4,824	4,605	219
090	Laboratory			0	0	208	40	247	236	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	305	58	363	347	16
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			3,113	806,145	72,374	13,802	892,321	851,807	40,514
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	5,805	156	30	5,992	5,719	272
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 962,086	100%	\$ 3,113	\$ 860,771	\$ 85,087	\$ 16,227	\$ 962,086	\$ 918,405	\$ 43,681

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,400												
055	Interest - Other	9,287												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	758,305												
	Total Costs Allocable as Administration	784,992	51%											
167	CDPH Licensing Fees	35,657	2%											
168	Professional Liability Insurance	117,797	8%											
169	Quality Assurance Fees	598,749	39%											
174	Caregiver Training	0	0%											
	Total	1,537,195	100%						\$ 1,537,195					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,410	\$ 41,744	\$ 5,001	\$ 48,156	12,180	\$ 6,220	\$ 283	\$ 933	\$ 4,744	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			90,022	5,808	159,904	20,599	276,332	69,895	35,693	1,621	5,356	27,225	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			58,373	5,315	108,320	18,850	190,858	48,275	24,653	1,120	3,699	18,804	0
083	Speech Pathology			28,542	1,233	21,434	4,372	55,580	14,058	7,179	326	1,077	5,476	0
085	Pharmacy			0	0	289,375	0	289,375	73,194	37,378	1,698	5,609	28,510	0
090	Laboratory			0	0	14,825	0	14,825	3,750	1,915	87	287	1,461	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,787	0	21,787	5,511	2,814	128	422	2,146	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			2,949,077	721,280	692,758	806,145	5,169,260	1,307,507	667,698	30,329	100,196	509,284	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	1,637	3,722	5,805	11,164	2,824	1,442	66	216	1,100	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,537,195		\$ 3,126,014	\$ 736,682	\$ 1,353,869	\$ 860,771	\$ 6,077,336	\$ 1,537,195					
	Total Administrative Costs							\$ 1,537,195		\$ 784,992	\$ 35,657	\$ 117,797	\$ 598,749	\$ -
	Unit Cost Multiplier							0.25293895						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 145,641	\$ 104,042	\$ 101,315	\$ 350,998							
	TOTAL FACILITY COSTS							\$ 7,965,529						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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 Svcs (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	1,254									
010	Housekeeping	156	156								
060	Laundry and Linen	1,475	1,475	1,475							
065	Dietary	2,604	2,604	2,604							
155	Social Services	238	238	238							
160	Activities	743	743	743							
165	Administration	2,433	2,433	2,433							
166	Medical Records	464	464	464							
170	Inservice Education - Nursing	89	89	89							
	ANCILLARY SERVICES										
075	Patient Supplies	143	143	143						48,156	48,156
077	Specialized Support Surfaces									0	0
080	Physical Therapy	589	589	589						276,332	276,332
081	Respiratory Therapy									0	0
082	Occupational Therapy	539	539	539						190,858	190,858
083	Speech Pathology	125	125	125						55,580	55,580
085	Pharmacy									289,375	289,375
090	Laboratory									14,825	14,825
095	Home Health Services									0	0
100	Other Ancillary Services									21,787	21,787
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,902	17,902	17,902	208,065	124,839	2,910,940	2,910,940	2,910,940	5,169,260	5,169,260
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	166	166	166						11,164	11,164
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,920	27,666	27,510	208,065	124,839	2,910,940	2,910,940	2,910,940	6,077,336	6,077,336
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 79,797 0.027412794	\$ 89,177 0.030635121			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 70,379 2.54388058	\$ 201,283 7.31671557	\$ 121,492 0.58391550	\$ 341,806 2.73797445	\$ 2,347 0.00080621	\$ 7,326 0.00251686	\$ 71,784 0.02465994	\$ 23,991 0.00394759	\$ 121,650 0.02001705
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 259,818 9.39123834	\$ 36,074 1.311130619	\$ 41,387 0.19891502	\$ 302,945 2.42668898	\$ 2,547 0.00087505	\$ 15,505 0.00532646	\$ 7,940 0.00272748	\$ 26,039 0.00428466	\$ 78,003 0.01283506
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 962,086 33.26715076	\$ 41,717 1.50787996	\$ 5,425 0.19719756	\$ 51,584 0.24792270	\$ 91,068 0.72948103	\$ 8,323 0.00285935	\$ 25,984 0.00892645	\$ 3,113 0.00106925	\$ 85,087 0.01400078	\$ 16,227 0.00267010

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	\$ 59,896	\$ 0	\$ 59,896	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,483	0	10,483	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	259,818	0	259,818	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 330,197	\$ 0	\$ 330,197	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 170,963	\$ 0	\$ 170,963	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,923	0	29,923	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,609	0	34,609	(Sch 4)
010		Housekeeping - Total	6300	\$ 235,495	\$ 0	\$ 235,495	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	20,060	0	20,060	(Sch 5)
025		Depreciation: Equipment	7140	17,411	0	17,411	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	880,934	0	880,934	(Sch 5)
040		Property Taxes	7300	43,681	0	43,681	(Sch 5)
045		Property Insurance	7400	17,400	0	17,400	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 9,287	\$ 0	\$ 9,287	(Sch 6)
057		Subtotal 005 - 055		\$ 1,554,465	\$ 0	\$ 1,554,465	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 91,017	\$ 0	\$ 91,017	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,931	0	15,931	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,601	0	25,601	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 132,549	\$ 0	\$ 132,549	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 268,188	\$ 0	\$ 268,188	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,941	0	47,941	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	275,076	0	275,076	(Sch 4)
065		Dietary - Total	6500	\$ 591,205	\$ 0	\$ 591,205	
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	40,214	0	40,214	(Sch 4)
075		Patient Supplies - Total	8100	\$ 40,214	\$ 0	\$ 40,214	
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:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	90,022	0	90,022	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	153,600	0	153,600	(Sch 4)
080		Physical Therapy - Total	8200	\$ 243,622	\$ 0	\$ 243,622	
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	58,373	0	58,373	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	102,551	0	102,551	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 160,924	\$ 0	\$ 160,924	
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	28,542	0	28,542	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	20,096	0	20,096	(Sch 4)
083		Speech Pathology - Total	8280	\$ 48,638	\$ 0	\$ 48,638	
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	289,375	0	289,375	(Sch 4)
085		Pharmacy - Total	8300	\$ 289,375	\$ 0	\$ 289,375	
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	14,825	0	14,825	(Sch 4)
090		Laboratory - Total	8400	\$ 14,825	\$ 0	\$ 14,825	
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	21,787	0	21,787	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,787	\$ 0	\$ 21,787	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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		\$ 819,385	\$ 0	\$ 819,385	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,365,399	\$ 0	\$ 2,365,399	(Sch 2)
105	.20-.39	Fringe Benefits	6110	414,704	0	414,704	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	130,837	0	130,837	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,910,940	\$ 0	\$ 2,910,940	
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:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	1,945	0	1,945 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,945	\$ 0	\$ 1,945
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		\$ 2,912,885	\$ 0	\$ 2,912,885
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 67,910	\$ 0	\$ 67,910 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,887	0	11,887 (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	\$ 79,797	\$ 0	\$ 79,797

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:
1366643603

OSHPD Facility Number:
206331159

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	\$ 75,893	\$ 0	\$ 75,893	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,284	0	13,284	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,553	0	7,553	(Sch 4)
160		Activities - Total	6700	\$ 96,730	\$ 0	\$ 96,730	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 503,060	\$ 0	\$ 503,060	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,257	0	88,257	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	166,988	0	166,988	(Sch 6)
165		Administration - Total	6900	\$ 758,305	\$ 0	\$ 758,305	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 107,589	\$ 0	\$ 107,589	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,486	0	9,486	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	73,037	0	73,037	(Sch 4)
166		Medical Records - Total	6900	\$ 190,112	\$ 0	\$ 190,112	
167		CDPH Licensing Fees	6900	\$ 35,657	\$ 0	\$ 35,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 117,797	\$ 0	\$ 117,797	(Sch 6)
169		Quality Assurance Fees	6900	\$ 598,749	\$ 0	\$ 598,749	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,344	\$ 0	\$ 60,344	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,562	0	10,562	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	6,987	0	6,987	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,893	\$ 0	\$ 77,893	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,955,040	\$ 0	\$ 1,955,040	
200		Total		\$ 7,965,529	\$ 0	\$ 7,965,529	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 327,477	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
CYPRESS GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1366643603		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	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$327,477	\$327,477

Provider Name							Fiscal Period		Provider NPI		Adjustments
CYPRESS GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1366643603		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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
2	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: January 31, 2013 Payment Period: January 1, 2010 through December 31, 2012 Service Period: January 1, 2011 through Decemver 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	30,826	(896)	29,930	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	896	896	