

**REPORT
ON THE
RATE SETTING AUDIT**

**CYPRESS RIDGE CARE CENTER
MONTEREY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1962700195**

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

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

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

CYPRESS RIDGE CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1962700195
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

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

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility No.:
206270898

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,761,711	\$ 113.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 598,683	\$ 38.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 392,761	\$ 25.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 185,800	\$ 11.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,133	\$ 0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,129	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,668	\$ 2.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 180,782	\$ 11.63
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 889,968	\$ 57.27
11	Cost of Routine Service/Audited Total Costs	\$ 4,100,163.00	\$ 4,064,634	\$ 261.58
12	Total Patient Days (Adj)	15,539	15,539	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.86	\$ 261.58	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	11,144	44	
16	Medi-Cal Managed Care Days (Adj 3)		6,491	
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 RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility No.:
206270898

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 RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility No.:
206270898

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	\$ 65,122	\$ 65,122		
160	Activities	49,981		\$ 49,981	
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	199,719	0	0	199,719
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	99,432	0	0	99,432
083	Speech Pathology	34,974	0	0	34,974
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	1,646,608	65,122	49,981	1,761,711 *
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	\$ 2,095,836	\$ 65,122	\$ 49,981	\$ 2,095,836

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CYPRESS RIDGE CARE CENTER

NPI:
1962700195

OSHPD Facility Number:
206270898

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 25,739	\$ 25,739										
010	Housekeeping	128,342	168	\$ 128,510									
060	Laundry and Linen	73,762	983	4,941	\$ 79,687								
065	Dietary	293,417	3,700	18,597	0	\$ 315,714							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,332	11,722	0	0	0	0		\$ 14,055	\$ 14,055		
166	Medical Records	50,480	380	1,912	0	0	0	0		52,772		\$ 52,772	
170	Inservice Education - Nursing	44,668	0	0	0	0	0	0	\$ 44,668				
ANCILLARY SERVICES													
075	Patient Supplies		19	94	0	0	0	0	0	112	41	153	\$ 307
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	42	158	200
080	Physical Therapy		243	1,219	0	0	0	0	0	1,462	848	3,182	5,492
081	Respiratory Therapy		0	0	0	0	0	0	0	0	3	12	15
082	Occupational Therapy		243	1,219	0	0	0	0	0	1,462	432	1,621	3,514
083	Speech Pathology		0	0	0	0	0	0	0	0	145	544	689
085	Pharmacy		228	1,147	0	0	0	0	0	1,375	472	1,773	3,620
090	Laboratory		0	0	0	0	0	0	0	0	106	398	504
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	71	267	339
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		16,973	85,301	79,687	315,714	0	0	44,668	542,342	11,849	44,491	598,683 *
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		129	649	0	0	0	0	0	778	18	69	866
145	Other Nonreimbursable		340	1,710	0	0	0	0	0	2,050	28	103	2,181
	TOTAL	\$ 616,408	\$ 25,739	\$ 128,510	\$ 79,687	\$ 315,714	\$ -	\$ -	\$ 44,668	\$ 549,581	\$ 14,055	\$ 52,772	\$ 616,408

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CYPRESS RIDGE CARE CENTER

NPI:
1962700195

OSHPD Facility Number:
206270898

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 115,102	\$ 115,102										
010	Housekeeping	19,685	751	\$ 20,436									
060	Laundry and Linen	16,441	4,397	786	\$ 21,624								
065	Dietary	118,279	16,548	2,957	0	\$ 137,784							
155	Social Services	1,436	0	0	0	0	\$ 1,436						
160	Activities	2,688	0	0	0	0	0	\$ 2,688					
165	Administration	N/A	10,431	1,864	0	0	0	0		\$ 12,295	\$ 12,295		
166	Medical Records	2,358	1,701	304	0	0	0	0		4,363		\$ 4,363	
170	Inservice Education - Nursing	238	0	0	0	0	0	0	\$ 238				
ANCILLARY SERVICES													
075	Patient Supplies	9,501	83	15	0	0	0	0	0	9,599	36	13	\$ 9,648
077	Specialized Support Surfaces	10,172	0	0	0	0	0	0	0	10,172	37	13	10,222
080	Physical Therapy	230	1,085	194	0	0	0	0	0	1,509	741	263	2,513
081	Respiratory Therapy	778	0	0	0	0	0	0	0	778	3	1	782
082	Occupational Therapy	65	1,085	194	0	0	0	0	0	1,344	378	134	1,855
083	Speech Pathology	0	0	0	0	0	0	0	0	0	127	45	172
085	Pharmacy	109,564	1,021	182	0	0	0	0	0	110,767	413	147	111,327
090	Laboratory	25,600	0	0	0	0	0	0	0	25,600	93	33	25,726
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,198	0	0	0	0	0	0	0	17,198	62	22	17,282
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	125,480	75,902	13,565	21,624	137,784	1,436	2,688	238	378,717	10,365	3,678	392,761 *
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	1,900	578	103	0	0	0	0	0	2,581	16	6	2,603
145	Other Nonreimbursable	0	1,521	272	0	0	0	0	0	1,793	24	9	1,826
	TOTAL	\$ 576,715	\$ 115,102	\$ 20,436	\$ 21,624	\$ 137,784	\$ 1,436	\$ 2,688	\$ 238	\$ 560,057	\$ 12,295	\$ 4,363	\$ 576,715

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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)	\$ 198,426	94%							
	Property Tax (line 40)	12,957	6%	\$ 211,383						
005	Plant Operations and Maintenance			10,699	\$ 10,699					
010	Housekeeping			1,309	70	\$ 1,379				
060	Laundry and Linen			7,666	409	53	\$ 8,128			
065	Dietary			28,851	1,538	200	0	\$ 30,589		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			18,186	970	126	0	0	0	0
166	Medical Records			2,966	158	21	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			145	8	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,891	101	13	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,891	101	13	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,779	95	12	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			132,338	7,055	915	8,128	30,589	0	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,007	54	7	0	0	0	0
145	Other Nonreimbursable			2,652	141	18	0	0	0	0
	TOTAL	\$ 211,383	100%	\$ 211,383	\$ 10,699	\$ 1,379	\$ 8,128	\$ 30,589	\$ -	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 198,426	94%							
	Property Tax (line 40)	12,957	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,281	\$ 19,281				
166	Medical Records				3,144		\$ 3,144			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	154	56	9	\$ 219	\$ 206	\$ 13
077	Specialized Support Surfaces			0	0	58	9	67	63	4
080	Physical Therapy			0	2,005	1,163	190	3,358	3,152	206
081	Respiratory Therapy			0	0	4	1	5	5	0
082	Occupational Therapy			0	2,005	592	97	2,694	2,529	165
083	Speech Pathology			0	0	199	32	231	217	14
085	Pharmacy			0	1,887	648	106	2,640	2,478	162
090	Laboratory			0	0	145	24	169	159	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	98	16	114	107	7
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	179,026	16,256	2,651	197,933	185,800	12,133
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	1,068	25	4	1,097	1,030	67
145	Other Nonreimbursable			0	2,812	38	6	2,856	2,681	175
	TOTAL	\$ 211,383	100%	\$ -	\$ 188,957	\$ 19,281	\$ 3,144	\$ 211,383	\$ 198,426	\$ 12,957

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CYPRESS RIDGE CARE CENTER

NPI:
1962700195

OSHPD Facility Number:
206270898

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,832												
055	Interest - Other	168,296												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	880,481												
	Total Costs Allocable as Administration	1,055,609	80%											
167	CDPH Licensing Fees	13,200	1%											
168	Professional Liability Insurance	37,562	3%											
169	Quality Assurance Fees	214,429	16%											
174	Caregiver Training	0	0%											
	Total	1,320,800	100%						\$ 1,320,800					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 112	\$ 9,599	\$ 154	\$ 9,866	3,839	\$ 3,068	\$ 38	\$ 109	\$ 623	\$ -
077	Specialized Support Surfaces			0	0	10,172	0	10,172	3,958	3,163	40	113	643	0
080	Physical Therapy			199,719	1,462	1,509	2,005	204,695	79,648	63,656	796	2,265	12,931	0
081	Respiratory Therapy			0	0	778	0	778	303	242	3	9	49	0
082	Occupational Therapy			99,432	1,462	1,344	2,005	104,243	40,562	32,418	405	1,154	6,585	0
083	Speech Pathology			34,974	0	0	0	34,974	13,609	10,876	136	387	2,209	0
085	Pharmacy			0	1,375	110,767	1,887	114,029	44,369	35,461	443	1,262	7,203	0
090	Laboratory			0	0	25,600	0	25,600	9,961	7,961	100	283	1,617	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,198	0	17,198	6,692	5,348	67	190	1,086	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			1,761,711	542,342	378,717	179,026	2,861,796	1,113,547	889,968	11,129	31,668	180,782	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	778	2,581	1,068	4,427	1,723	1,377	17	49	280	0
145	Other Nonreimbursable			0	2,050	1,793	2,812	6,655	2,590	2,070	26	74	420	0
	SUBTOTAL	\$ 1,320,800		\$ 2,095,836	\$ 549,581	\$ 560,057	\$ 188,957	\$ 3,394,432	\$ 1,320,800					
	Total Administrative Costs							\$ 1,320,800		\$ 1,055,609	\$ 13,200	\$ 37,562	\$ 214,429	\$ -
	Unit Cost Multiplier							0.38910779						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 66,827	\$ 16,658	\$ 22,426	\$ 105,910							
	TOTAL FACILITY COSTS							\$ 4,821,142						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CYPRESS RIDGE CARE CENTER

NPI:
1962700195

OSHPD Facility Number:
206270898

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	956									
010	Housekeeping	117	117								
060	Laundry and Linen	685	685	685							
065	Dietary	2,578	2,578	2,578							
155	Social Services										
160	Activities										
165	Administration	1,625	1,625	1,625							
166	Medical Records	265	265	265							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	13	13	13						9,866	9,866
077	Specialized Support Surfaces									10,172	10,172
080	Physical Therapy	169	169	169						204,695	204,695
081	Respiratory Therapy									778	778
082	Occupational Therapy	169	169	169						104,243	104,243
083	Speech Pathology									34,974	34,974
085	Pharmacy	159	159	159						114,029	114,029
090	Laboratory									25,600	25,600
095	Home Health Services									0	0
100	Other Ancillary Services									17,198	17,198
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,825	11,825	11,825	93,234	46,617	1,772,088	1,772,088	1,772,088	2,861,796	2,861,796
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	90	90	90						4,427	4,427
145	Other Nonreimbursable	237	237	237						6,655	6,655
	TOTAL STATISTICS	18,888	17,932	17,815	93,234	46,617	1,772,088	1,772,088	1,772,088	3,394,432	3,394,432
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,122 0.036748739	\$ 49,981 0.028204581			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 25,739 1.43536694	\$ 128,510 7.21358057	\$ 79,687 0.85469388	\$ 315,714 6.77250760	\$ - 0.00000000	\$ - 0.00000000	\$ 44,668 0.02520642	\$ 14,055 0.00414047	\$ 52,772 0.01554663
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 115,102 6.41880437	\$ 20,436 1.14712322	\$ 21,624 0.23192891	\$ 137,784 2.95565912	\$ 1,436 0.00081034	\$ 2,688 0.00151686	\$ 238 0.00013431	\$ 12,295 0.00362200	\$ 4,363 0.00128533
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 211,383 11.19139136	\$ 10,699 0.59664121	\$ 1,379 0.07741790	\$ 8,128 0.08717671	\$ 30,589 0.65617975	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 19,281 0.00568029	\$ 3,144 0.00092632

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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	\$ 19,030	\$ 0	\$ 19,030	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,709	0	6,709	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	115,102	0	115,102	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 140,841	\$ 0	\$ 140,841	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 97,097	\$ 0	\$ 97,097	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,245	0	31,245	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,685	0	19,685	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,027	\$ 0	\$ 148,027	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 80,429	\$ 0	\$ 80,429	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,899	0	10,899	(Sch 5)
025		Depreciation: Equipment	7140	25,916	0	25,916	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	81,182	0	81,182	(Sch 5)
040		Property Taxes	7300	12,957	0	12,957	(Sch 5)
045		Property Insurance	7400	6,832	0	6,832	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 168,296	\$ 0	\$ 168,296	(Sch 6)
057		Subtotal 005 - 055		\$ 675,379	\$ 0	\$ 675,379	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,333	\$ 0	\$ 58,333	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,429	0	15,429	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,441	0	16,441	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 90,203	\$ 0	\$ 90,203	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 224,988	\$ 0	\$ 224,988	(Sch 3)
065	.20-.39	Fringe Benefits	6500	68,429	0	68,429	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	118,279	0	118,279	(Sch 4)
065		Dietary - Total	6500	\$ 411,696	\$ 0	\$ 411,696	
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	9,501	0	9,501	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,501	\$ 0	\$ 9,501	
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	10,172	0	10,172	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,172	\$ 0	\$ 10,172	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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	\$ 77,140	\$ 0	\$ 77,140	(Sch 2)
080	.20-.39	Fringe Benefits	8200	21,191	0	21,191	(Sch 2)
080	.79	Agency Staff	8200	101,388	0	101,388	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	230	0	230	(Sch 4)
080		Physical Therapy - Total	8200	\$ 199,949	\$ 0	\$ 199,949	
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	778	0	778	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 778	\$ 0	\$ 778	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 48,286	\$ 0	\$ 48,286	(Sch 2)
082	.20-.39	Fringe Benefits	8250	12,301	0	12,301	(Sch 2)
082	.79	Agency Staff	8250	38,845	0	38,845	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	65	0	65	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 99,497	\$ 0	\$ 99,497	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 27,170	\$ 0	\$ 27,170	(Sch 2)
083	.20-.39	Fringe Benefits	8280	7,804	0	7,804	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 34,974	\$ 0	\$ 34,974	
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	109,564	0	109,564	(Sch 4)
085		Pharmacy - Total	8300	\$ 109,564	\$ 0	\$ 109,564	
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	25,600	0	25,600	(Sch 4)
090		Laboratory - Total	8400	\$ 25,600	\$ 0	\$ 25,600	
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	17,198	0	17,198	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,198	\$ 0	\$ 17,198	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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		\$ 507,233	\$ 0	\$ 507,233	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,293,491	\$ 0	\$ 1,293,491	(Sch 2)
105	.20-.39	Fringe Benefits	6110	353,117	0	353,117	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	125,480	0	125,480	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,772,088	\$ 0	\$ 1,772,088	
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 RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

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	1,900	0	1,900 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,900	\$ 0	\$ 1,900
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		\$ 1,773,988	\$ 0	\$ 1,773,988
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,918	\$ 0	\$ 50,918 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,204	0	14,204 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,436	0	1,436 (Sch 4)
155		Social Services - Total	6600	\$ 66,558	\$ 0	\$ 66,558

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS RIDGE CARE CENTER

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

NPI:
1962700195

OSHPD Facility Number:
206270898

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 37,113	\$ 0	\$ 37,113	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,868	0	12,868	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,688	0	2,688	(Sch 4)
160		Activities - Total	6700	\$ 52,669	\$ 0	\$ 52,669	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 201,018	\$ 0	\$ 201,018	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,209	0	50,209	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	629,254	0	629,254	(Sch 6)
165		Administration - Total	6900	\$ 880,481	\$ 0	\$ 880,481	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,018	\$ 0	\$ 39,018	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,462	0	11,462	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,358	0	2,358	(Sch 4)
166		Medical Records - Total	6900	\$ 52,838	\$ 0	\$ 52,838	
167		CDPH Licensing Fees	6900	\$ 13,200	\$ 0	\$ 13,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,562	\$ 0	\$ 37,562	(Sch 6)
169		Quality Assurance Fees	6900	\$ 214,429	\$ 0	\$ 214,429	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,677	\$ 0	\$ 33,677	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,991	0	10,991	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	238	0	238	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,906	\$ 0	\$ 44,906	
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		\$ 1,362,643	\$ 0	\$ 1,362,643	
200		Total		\$ 4,821,142	\$ 0	\$ 4,821,142	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 178,000	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
CYPRESS RIDGE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1962700195		3
Report References							Explanation of Audit Adjustments			As Reported		As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$178,000	\$178,000

Provider Name							Fiscal Period	NPI		Adjustments
CYPRESS RIDGE CARE CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011	1962700195		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 9, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	11,144	(11,100)	44	
3	N/A			1	16	Skilled Nursing Care—Medi-Cal Managed Care Days To reflect Medi-Cal Managed Care days as indicated in the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	6,491	6,491	