

**REPORT
ON THE
RATE SETTING AUDIT**

**LYTTON GARDENS HEALTH CARE CENTER
PALO ALTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1881632347**

**FISCAL PERIOD ENDED
MARCH 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Eileen Kuang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Jonathan Casey
Chief Financial Officer
Lytton Gardens Health Care Center
437 Webster Street
Palo Alto, CA 94301

LYTTON GARDENS HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1881632347
FISCAL PERIOD ENDED MARCH 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, 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 \$8,780, 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.

Jonathan Casey
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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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility No.:
206431865

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	\$ 5,930,074	\$ 123.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,480,097	\$ 30.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 972,457	\$ 20.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,109,499	\$ 23.18
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 1,885	\$ 0.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,790	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,254	\$ 1.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 275,885	\$ 5.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,244,808	\$ 26.01
11	Cost of Routine Service/Audited Total Costs	\$ 11,068,800	\$ 11,116,750	\$ 232.29
12	Total Patient Days (Adj)	47,858	47,858	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 231.28	\$ 232.29	
14	Overpayments (Adj 8)	\$ 0	\$ (8,780)	
15	Medi-Cal Days (Adj 6)	27,612	22,561	
16	Medi-Cal Managed Care Days (Adj 7)		3,841	
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:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility No.:
206431865

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:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility No.:
206431865

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	\$ 222,562	\$ 222,562		
160	Activities	147,703		\$ 147,703	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	5,559,809	222,562	147,703	5,930,074
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,930,074	\$ 222,562	\$ 147,703	\$ 5,930,074

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 104,683	\$ 104,683										
010	Housekeeping	335,420	176	\$ 335,596									
060	Laundry and Linen	189,048	1,054	3,386	\$ 193,488								
065	Dietary	770,310	2,290	7,353	0	\$ 779,953							
155	Social Services	N/A	1,531	4,915	0	0	\$ 6,446						
160	Activities	N/A	1,230	3,950	0	0	0	\$ 5,181					
165	Administration	N/A	1,754	5,632	0	0	0	0		\$ 7,386	\$ 7,386		
166	Medical Records	106,488	271	869	0	0	0	0		107,628		\$ 107,628	
170	Inservice Education - Nursing	108,133	295	948	0	0	0	0	\$ 109,376				
ANCILLARY SERVICES													
075	Patient Supplies		2,130	6,840	0	0	0	0	0	8,970	198	2,892	\$ 12,060
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,030	6,518	0	0	0	0	0	8,548	506	7,377	16,432
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,995	16,039	0	0	0	0	0	21,033	388	5,653	27,074
083	Speech Pathology		264	847	0	0	0	0	0	1,110	46	672	1,828
085	Pharmacy		127	406	0	0	0	0	0	533	336	4,903	5,772
090	Laboratory		0	0	0	0	0	0	0	0	34	498	532
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	11	160	171
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		70,714	227,079	193,488	779,953	6,446	5,181	109,376	1,392,238	5,642	82,217	1,480,097 *
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		123	395	0	0	0	0	0	518	2	25	545
145	Other Nonreimbursable		15,701	50,418	0	0	0	0	0	66,119	222	3,229	69,570
	TOTAL	\$ 1,614,082	\$ 104,683	\$ 335,596	\$ 193,488	\$ 779,953	\$ 6,446	\$ 5,181	\$ 109,376	\$ 1,499,068	\$ 7,386	\$ 107,628	\$ 1,614,082

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 489,555	\$ 489,555										
010	Housekeeping	43,122	822	\$ 43,944									
060	Laundry and Linen	12,560	4,931	443	\$ 17,935								
065	Dietary	363,865	10,709	963	0	\$ 375,537							
155	Social Services	974	7,158	644	0	0	\$ 8,776						
160	Activities	35,847	5,753	517	0	0	0	\$ 42,117					
165	Administration	N/A	8,202	737	0	0	0	0		\$ 8,940	\$ 8,940		
166	Medical Records	10,993	1,266	114	0	0	0	0		12,372		\$ 12,372	
170	Inservice Education - Nursing	8,119	1,381	124	0	0	0	0	\$ 9,624				
ANCILLARY SERVICES													
075	Patient Supplies	279,585	9,961	896	0	0	0	0	0	290,442	240	332	\$ 291,014
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	793,034	9,492	854	0	0	0	0	0	803,380	613	848	804,841
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	527,033	23,357	2,100	0	0	0	0	0	552,490	470	650	553,610
083	Speech Pathology	70,413	1,233	111	0	0	0	0	0	71,757	56	77	71,890
085	Pharmacy	555,692	592	53	0	0	0	0	0	556,337	407	564	557,308
090	Laboratory	56,744	0	0	0	0	0	0	0	56,744	41	57	56,843
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,282	0	0	0	0	0	0	0	18,282	13	18	18,314
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	141,756	330,698	29,734	17,935	375,537	8,776	42,117	9,624	956,177	6,829	9,451	972,457 *
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	0	575	52	0	0	0	0	0	627	2	3	632
145	Other Nonreimbursable	0	73,425	6,602	0	0	0	0	0	80,027	268	371	80,666
	TOTAL	\$ 3,407,574	\$ 489,555	\$ 43,944	\$ 17,935	\$ 375,537	\$ 8,776	\$ 42,117	\$ 9,624	\$ 3,386,262	\$ 8,940	\$ 12,372	\$ 3,407,574

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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)	\$ 1,474,051	100%							
	Property Tax (line 40)	2,505	0%	\$ 1,476,556						
005	Plant Operations and Maintenance			6,245	\$ 6,245					
010	Housekeeping			2,468	10	\$ 2,479				
060	Laundry and Linen			14,810	63	25	\$ 14,898			
065	Dietary			32,162	137	54	0	\$ 32,353		
155	Social Services			21,499	91	36	0	0	\$ 21,627	
160	Activities			17,278	73	29	0	0	0	\$ 17,381
165	Administration			24,634	105	42	0	0	0	0
166	Medical Records			3,801	16	6	0	0	0	0
170	Inservice Education - Nursing			4,147	18	7	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			29,916	127	51	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			28,509	121	48	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			70,150	298	118	0	0	0	0
083	Speech Pathology			3,702	16	6	0	0	0	0
085	Pharmacy			1,777	8	3	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			993,207	4,218	1,677	14,898	32,353	21,627	17,381
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			1,728	7	3	0	0	0	0
145	Other Nonreimbursable			220,521	937	372	0	0	0	0
	TOTAL	\$ 1,476,556	100%	\$ 1,476,556	\$ 6,245	\$ 2,479	\$ 14,898	\$ 32,353	\$ 21,627	\$ 17,381

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,474,051	100%							
	Property Tax (line 40)	2,505	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,780	\$ 24,780				
166	Medical Records				3,824		\$ 3,824			
170	Inservice Education - Nursing			\$ 4,171						
	ANCILLARY SERVICES									
075	Patient Supplies			0	30,094	666	103	\$ 30,862	\$ 30,810	\$ 52
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	28,678	1,699	262	30,639	30,587	52
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	70,566	1,301	201	72,069	71,946	122
083	Speech Pathology			0	3,724	155	24	3,903	3,897	7
085	Pharmacy			0	1,788	1,129	174	3,091	3,086	5
090	Laboratory			0	0	115	18	132	132	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	37	6	43	43	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			4,171	1,089,533	18,930	2,921	1,111,384	1,109,499	1,885 *
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	1,738	6	1	1,745	1,742	3
145	Other Nonreimbursable			0	221,830	744	115	222,688	222,310	378
	TOTAL	\$ 1,476,556	100%	\$ 4,171	\$ 1,447,952	\$ 24,780	\$ 3,824	\$ 1,476,556	\$ 1,474,051	\$ 2,505

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 77% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 21,165												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,608,371												
	Total Costs Allocable as Administration	1,629,536	77%											
167	CDPH Licensing Fees	41,615	2%											
168	Professional Liability Insurance	91,967	4%											
169	Quality Assurance Fees	361,152	17%											
174	Caregiver Training	0	0%											
	Total	2,124,270	100%						\$ 2,124,270					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 8,970	\$ 290,442	\$ 30,094	\$ 329,505	57,077	\$ 43,784	\$ 1,118	\$ 2,471	\$ 9,704	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	8,548	803,380	28,678	840,606	145,611	111,698	2,853	6,304	24,756	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	21,033	552,490	70,566	644,090	111,570	85,586	2,186	4,830	18,968	0
083	Speech Pathology			0	1,110	71,757	3,724	76,591	13,267	10,177	260	574	2,256	0
085	Pharmacy			0	533	556,337	1,788	558,658	96,771	74,234	1,896	4,190	16,452	0
090	Laboratory			0	0	56,744	0	56,744	9,829	7,540	193	426	1,671	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,282	0	18,282	3,167	2,429	62	137	538	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			5,930,074	1,392,238	956,177	1,089,533	9,368,022	1,622,738	1,244,808	31,790	70,254	275,885	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	518	627	1,738	2,883	499	383	10	22	85	0
145	Other Nonreimbursable			0	66,119	80,027	221,830	367,975	63,741	48,896	1,249	2,760	10,837	0
	SUBTOTAL	\$ 2,124,270		\$ 5,930,074	\$ 1,499,068	\$ 3,386,262	\$ 1,447,952	\$ 12,263,356	\$ 2,124,270					
	Total Administrative Costs							\$ 2,124,270		\$ 1,629,536	\$ 41,615	\$ 91,967	\$ 361,152	\$ -
	Unit Cost Multiplier							0.17322093						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 115,014	\$ 21,312	\$ 28,604	\$ 164,930							
	TOTAL FACILITY COSTS							\$ 14,552,556						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	253									
010	Housekeeping	100	100								
060	Laundry and Linen	600	600	600							
065	Dietary	1,303	1,303	1,303							
155	Social Services	871	871	871							
160	Activities	700	700	700							
165	Administration	998	998	998							
166	Medical Records	154	154	154							
170	Inservice Education - Nursing	168	168	168							
	ANCILLARY SERVICES										
075	Patient Supplies	1,212	1,212	1,212						329,505	329,505
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,155	1,155	1,155						840,606	840,606
081	Respiratory Therapy									0	0
082	Occupational Therapy	2,842	2,842	2,842						644,090	644,090
083	Speech Pathology	150	150	150						76,591	76,591
085	Pharmacy	72	72	72						558,658	558,658
090	Laboratory									56,744	56,744
095	Home Health Services									0	0
100	Other Ancillary Services									18,282	18,282
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	40,238	40,238	40,238	187,945	194,970	5,701,565	5,701,565	5,701,565	9,368,022	9,368,022
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	70	70	70						2,883	2,883
145	Other Nonreimbursable	8,934	8,934	8,934						367,975	367,975
	TOTAL STATISTICS	59,820	59,567	59,467	187,945	194,970	5,701,565	5,701,565	5,701,565	12,263,356	12,263,356
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 222,562	\$ 147,703			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.039035247	0.025905694			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 104,683	\$ 335,596	\$ 193,488	\$ 779,953	\$ 6,446	\$ 5,181	\$ 109,376	\$ 7,386	\$ 107,628
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.75739923	5.64339449	1.02949521	4.00037562	0.00113058	0.00090862	0.01918356	0.00060228	0.00877637
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 489,555	\$ 43,944	\$ 17,935	\$ 375,537	\$ 8,776	\$ 42,117	\$ 9,624	\$ 8,940	\$ 12,372
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.21856061	0.73896205	0.09542427	1.92612531	0.00153923	0.00738697	0.00168793	0.00072897	0.00100890
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,476,556	\$ 6,245	\$ 2,479	\$ 14,898	\$ 32,353	\$ 21,627	\$ 17,381	\$ 4,171	\$ 24,780	\$ 3,824
	UNIT COST MULTIPLIER (CAPITAL COSTS)	24.68331662	0.10483790	0.04168388	0.07926736	0.16593978	0.00379313	0.00304844	0.00073163	0.00202067	0.00031181

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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	\$ 74,629	\$ 0	\$ 74,629	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,054	0	30,054	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	489,555	0	489,555	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 594,238	\$ 0	\$ 594,238	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 240,194	\$ 0	\$ 240,194	(Sch 3)
010	.20-.39	Fringe Benefits	6300	95,226	0	95,226	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	43,122	0	43,122	(Sch 4)
010		Housekeeping - Total	6300	\$ 378,542	\$ 0	\$ 378,542	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 325,814	\$ 0	\$ 325,814	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	68,561	0	68,561	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	36,114	36,114	(Sch 5)
040		Property Taxes	7300	2,505	0	2,505	(Sch 5)
045		Property Insurance	7400	21,165	0	21,165	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	1,044,175	(613)	1,043,562	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,435,000	\$ 35,501	\$ 2,470,501	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 131,379	\$ 0	\$ 131,379	(Sch 3)
060	.20-.39	Fringe Benefits	6400	57,669	0	57,669	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,560	0	12,560	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 201,608	\$ 0	\$ 201,608	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 232,488	\$ 0	\$ 232,488	(Sch 3)
065	.20-.39	Fringe Benefits	6500	97,347	0	97,347	(Sch 3)
065	.79	Agency Staff	6500	440,475	0	440,475	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	363,865	0	363,865	(Sch 4)
065		Dietary - Total	6500	\$ 1,134,175	\$ 0	\$ 1,134,175	
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	279,585	0	279,585	(Sch 4)
075		Patient Supplies - Total	8100	\$ 279,585	\$ 0	\$ 279,585	
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:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	793,034	0	793,034	(Sch 4)
080		Physical Therapy - Total	8200	\$ 793,034	\$ 0	\$ 793,034	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	527,033	0	527,033	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 527,033	\$ 0	\$ 527,033	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	70,413	0	70,413	(Sch 4)
083		Speech Pathology - Total	8280	\$ 70,413	\$ 0	\$ 70,413	
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	555,692	0	555,692	(Sch 4)
085		Pharmacy - Total	8300	\$ 555,692	\$ 0	\$ 555,692	
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	56,744	0	56,744	(Sch 4)
090		Laboratory - Total	8400	\$ 56,744	\$ 0	\$ 56,744	
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	18,282	0	18,282	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,282	\$ 0	\$ 18,282	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,300,783	\$ 0	\$ 2,300,783	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,843,715	\$ 0	\$ 3,843,715	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,491,186	0	1,491,186	(Sch 2)
105	.49	Agency Staff	6110	224,908	0	224,908	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	141,756	0	141,756	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,701,565	\$ 0	\$ 5,701,565	
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:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 5,701,565	\$ 0	\$ 5,701,565
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 168,755	\$ 0	\$ 168,755 (Sch 2)
155	.20-.39	Fringe Benefits	6600	53,807	0	53,807 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	974	0	974 (Sch 4)
155		Social Services - Total	6600	\$ 223,536	\$ 0	\$ 223,536

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LYTTON GARDENS HEALTH CARE CENTER

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1881632347

OSHPD Facility Number:
206431865

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	\$ 112,765	\$ 0	\$ 112,765	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,938	0	34,938	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	35,847	0	35,847	(Sch 4)
160		Activities - Total	6700	\$ 183,550	\$ 0	\$ 183,550	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 392,378	\$ 0	\$ 392,378	(Sch 6)
165	.20-.39	Fringe Benefits	6900	126,955	0	126,955	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,453,976	(364,938)	1,089,038	(Sch 6)
165		Administration - Total	6900	\$ 1,973,309	\$ (364,938)	\$ 1,608,371	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 87,131	\$ 0	\$ 87,131	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,357	0	19,357	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,993	0	10,993	(Sch 4)
166		Medical Records - Total	6900	\$ 117,481	\$ 0	\$ 117,481	
167		CDPH Licensing Fees	6900	\$ 41,615	\$ 0	\$ 41,615	(Sch 6)
168		Professional Liability Insurance	6900	\$ 124,295	\$ (32,328)	\$ 91,967	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 361,152	\$ 361,152	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 79,241	\$ 0	\$ 79,241	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,892	0	28,892	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	8,119	0	8,119	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 116,252	\$ 0	\$ 116,252	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,780,038	\$ (36,114)	\$ 2,743,924	
200		Total		\$ 14,553,169	\$ (613)	\$ 14,552,556	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 541,926	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
LYTTON GARDENS HEALTH CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1881632347		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include 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	\$541,926	\$541,926

Provider Name							Fiscal Period	Provider NPI	Adjustments		
LYTTON GARDENS HEALTH CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1881632347	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$36,114	\$36,114	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify rental expenses from Administration to Leases and Rentals for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	1,453,976	(36,114)	1,417,862 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,417,862	\$32,328	\$1,450,190 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507	124,295	(32,328)	91,967	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,450,190	(\$361,152)	\$1,089,038	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101, and 52506	0	361,152	361,152	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LYTTON GARDENS HEALTH CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011		1881632347		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
5	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To adjust provider's interest revenue abatement to agree with the provider's records. 42 CFR 413.20, 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$1,044,175	(\$613)	\$1,043,562	

Provider Name							Fiscal Period			Provider NPI		Adjustments
LYTTON GARDENS HEALTH CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1881632347		8
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>												
6	4.1	5	2	1	15	N/A	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through December 8, 2012 Report Date: December 10, 2012 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			27,612	(5,051)	22,561
7	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	3,841	3,841

Provider Name							Fiscal Period			Provider NPI		Adjustments
LYTTON GARDENS HEALTH CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1881632347		8
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>												
8	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$8,780	\$8,780