

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 26, 2013

Frank Moritz, Controller
Cypress Gardens Convalescent Hospital
9025 Colorado Avenue
Riverside, CA 92503

CYPRESS GARDENS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER 1366643603
FISCAL PERIOD ENDED DECEMBER 31, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$327, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—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 CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 3,008,506	\$ 71.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 859,081	\$ 20.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 932,729	\$ 22.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 907,503	\$ 21.70
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 41,168	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,356	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,121	\$ 1.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 530,772	\$ 12.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 595,976	\$ 14.25
11	Cost of Routine Service/Audited Total Costs	\$ 7,012,071	\$ 6,982,212	\$ 166.97
12	Total Patient Days (Adj)	41,818	41,818	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.68	\$ 166.97	
14	Overpayments (Adj 5)	\$ 0	\$ (327)	
15	Medi-Cal Days (Adj)	31,271	31,271	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

NPI:
1366643603

OSHPD Facility No.:
206331159

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

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	\$ 70,163	\$ 70,163		
160	Activities	86,173		\$ 86,173	
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	2,852,170	70,163	86,173	3,008,506 *
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	\$ 3,008,506	\$ 70,163	\$ 86,173	\$ 3,008,506

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

NPI:
1366643603

OSHPD Facility Number:
206331159

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 78,952	\$ 78,952										
010	Housekeeping	181,364	445	\$ 181,809									
060	Laundry and Linen	92,220	4,209	9,748	\$ 106,177								
065	Dietary	341,081	7,431	17,209	0	\$ 365,722							
155	Social Services	N/A	679	1,573	0	0	\$ 2,252						
160	Activities	N/A	2,120	4,910	0	0	0	\$ 7,031					
165	Administration	N/A	6,943	16,079	0	0	0	0		\$ 23,022	\$ 23,022		
166	Medical Records	132,020	1,324	3,067	0	0	0	0		136,411		\$ 136,411	
170	Inservice Education - Nursing	71,925	254	588	0	0	0	0	\$ 72,767				
ANCILLARY SERVICES													
075	Patient Supplies		408	945	0	0	0	0	0	1,353	158	934	\$ 2,445
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,681	3,893	0	0	0	0	0	5,573	1,165	6,902	13,641
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,538	3,562	0	0	0	0	0	5,100	962	5,702	11,764
083	Speech Pathology		357	826	0	0	0	0	0	1,183	114	678	1,975
085	Pharmacy		0	0	0	0	0	0	0	0	837	4,960	5,798
090	Laboratory		0	0	0	0	0	0	0	0	52	307	359
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	92	544	636
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		51,088	118,311	106,177	365,722	2,252	7,031	72,767	723,348	19,600	116,133	859,081
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		474	1,097	0	0	0	0	0	1,571	42	250	1,863
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 897,562	\$ 78,952	\$ 181,809	\$ 106,177	\$ 365,722	\$ 2,252	\$ 7,031	\$ 72,767	\$ 738,129	\$ 23,022	\$ 136,411	\$ 897,562

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

NPI:
1366643603

OSHPD Facility Number:
206331159

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 252,242	\$ 252,242										
010	Housekeeping	28,937	1,422	\$ 30,359									
060	Laundry and Linen	25,504	13,448	1,628	\$ 40,580								
065	Dietary	309,050	23,742	2,874	0	\$ 335,665							
155	Social Services	0	2,170	263	0	0	\$ 2,433						
160	Activities	6,607	6,774	820	0	0	0	\$ 14,201					
165	Administration	N/A	22,183	2,685	0	0	0	0		\$ 24,868	\$ 24,868		
166	Medical Records	87,390	4,230	512	0	0	0	0		92,133		\$ 92,133	
170	Inservice Education - Nursing	929	811	98	0	0	0	0	\$ 1,839				
ANCILLARY SERVICES													
075	Patient Supplies	35,493	1,304	158	0	0	0	0	0	36,955	170	631	\$ 37,756
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	288,757	5,370	650	0	0	0	0	0	294,777	1,258	4,662	300,697
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	235,544	4,914	595	0	0	0	0	0	241,053	1,039	3,851	245,943
083	Speech Pathology	24,552	1,140	138	0	0	0	0	0	25,830	124	458	26,411
085	Pharmacy	231,591	0	0	0	0	0	0	0	231,591	904	3,350	235,846
090	Laboratory	14,330	0	0	0	0	0	0	0	14,330	56	207	14,593
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,420	0	0	0	0	0	0	0	25,420	99	368	25,887
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	255,428	163,220	19,756	40,580	335,665	2,433	14,201	1,839	833,122	21,171	78,437	932,729 *
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	2,228	1,513	183	0	0	0	0	0	3,925	46	169	4,139
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,824,002	\$ 252,242	\$ 30,359	\$ 40,580	\$ 335,665	\$ 2,433	\$ 14,201	\$ 1,839	\$ 1,707,002	\$ 24,868	\$ 92,133	\$ 1,824,002

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

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 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 978,370	96%							
	Property Tax (line 40)	44,383	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 90,453	\$ 90,453				
166	Medical Records				17,250		\$ 17,250			
170	Inservice Education - Nursing			\$ 3,309						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,316	620	118	\$ 6,054	\$ 5,791	\$ 263
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	21,898	4,577	873	27,347	26,160	1,187
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	20,039	3,781	721	24,540	23,475	1,065
083	Speech Pathology			0	4,647	450	86	5,183	4,958	225
085	Pharmacy			0	0	3,289	627	3,917	3,747	170
090	Laboratory			0	0	204	39	242	232	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	361	69	430	411	19
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			3,309	856,979	77,007	14,686	948,671	907,503	41,168
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	6,171	166	32	6,369	6,092	276
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,022,753	100%	\$ 3,309	\$ 915,050	\$ 90,453	\$ 17,250	\$ 1,022,753	\$ 978,370	\$ 44,383

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

NPI:
1366643603

OSHPD Facility Number:
206331159

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,835												
055	Interest - Other	7,751												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	682,454												
	Total Costs Allocable as Administration	700,040	48%											
167	CDPH Licensing Fees	35,657	2%											
168	Professional Liability Insurance	89,412	6%											
169	Quality Assurance Fees	623,450	43%											
174	Caregiver Training	0	0%											
	Total	1,448,559	100%						\$ 1,448,559					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,353	\$ 36,955	\$ 5,316	\$ 43,624	9,922	\$ 4,795	\$ 244	\$ 612	\$ 4,270	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,573	294,777	21,898	322,248	73,295	35,421	1,804	4,524	31,546	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,100	241,053	20,039	266,192	60,545	29,260	1,490	3,737	26,058	0
083	Speech Pathology			0	1,183	25,830	4,647	31,660	7,201	3,480	177	444	3,099	0
085	Pharmacy			0	0	231,591	0	231,591	52,675	25,456	1,297	3,251	22,671	0
090	Laboratory			0	0	14,330	0	14,330	3,259	1,575	80	201	1,403	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,420	0	25,420	5,782	2,794	142	357	2,488	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,008,506	723,348	833,122	856,979	5,421,954	1,233,225	595,976	30,356	76,121	530,772	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	1,571	3,925	6,171	11,667	2,654	1,282	65	164	1,142	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,448,559		\$ 3,008,506	\$ 738,129	\$ 1,707,002	\$ 915,050	\$ 6,368,686	\$ 1,448,559					
	Total Administrative Costs							\$ 1,448,559		\$ 700,040	\$ 35,657	\$ 89,412	\$ 623,450	\$ 0
	Unit Cost Multiplier							0.22745020						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 159,433	\$ 117,000	\$ 107,703	\$ 384,137						
	TOTAL FACILITY COSTS							\$ 8,201,382						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

NPI:
1366643603

OSHPD Facility Number:
206331159

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	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						43,624	43,624
077	Specialized Support Surfaces									0	0
080	Physical Therapy	589	589	589						322,248	322,248
081	Respiratory Therapy									0	0
082	Occupational Therapy	539	539	539						266,192	266,192
083	Speech Pathology	125	125	125						31,660	31,660
085	Pharmacy									231,591	231,591
090	Laboratory									14,330	14,330
095	Home Health Services									0	0
100	Other Ancillary Services									25,420	25,420
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	207,060	125,454	3,107,598	3,107,598	3,107,598	5,421,954	5,421,954
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						11,667	11,667
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	28,920	27,666	27,510	207,060	125,454	3,107,598	3,107,598	3,107,598	6,368,686	6,368,686
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 70,163 0.022577888	\$ 86,173 0.027729777			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 78,952 2.85375551	\$ 181,809 6.60883991	\$ 106,177 0.51278532	\$ 365,722 2.91518484	\$ 2,252 0.00072471	\$ 7,031 0.00226243	\$ 72,767 0.02341589	\$ 23,022 0.00361495	\$ 136,411 0.02141896
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 252,242 9.11740042	\$ 30,359 1.10357377	\$ 40,580 0.19598154	\$ 335,665 2.67560554	\$ 2,433 0.00078279	\$ 14,201 0.00456983	\$ 1,839 0.00059167	\$ 24,868 0.00390467	\$ 92,133 0.01446649
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,022,753 35.36490318	\$ 44,348 1.60296351	\$ 5,767 0.20963240	\$ 54,837 0.26483537	\$ 96,810 0.77167892	\$ 8,848 0.00284729	\$ 27,623 0.00888882	\$ 3,309 0.00106474	\$ 90,453 0.01420275	\$ 17,250 0.00270862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

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	\$ 64,802	\$ 0	\$ 64,802	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,150	0	14,150	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	252,242	0	252,242	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 331,194	\$ 0	\$ 331,194	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 148,788	\$ 0	\$ 148,788	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,576	0	32,576	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,937	0	28,937	(Sch 4)
010		Housekeeping - Total	6300	\$ 210,301	\$ 0	\$ 210,301	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	70,993	0	70,993	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	907,377	0	907,377	(Sch 5)
040		Property Taxes	7300	44,383	0	44,383	(Sch 5)
045		Property Insurance	7400	9,835	0	9,835	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	20,007	(12,256)	7,751	(Sch 6)
057		Subtotal 005 - 055		\$ 1,594,090	\$ (12,256)	\$ 1,581,834	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 75,340	\$ 0	\$ 75,340	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,880	0	16,880	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,504	0	25,504	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,724	\$ 0	\$ 117,724	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 279,452	\$ 0	\$ 279,452	(Sch 3)
065	.20-.39	Fringe Benefits	6500	61,629	0	61,629	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	309,050	0	309,050	(Sch 4)
065		Dietary - Total	6500	\$ 650,131	\$ 0	\$ 650,131	
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	35,493	0	35,493	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,493	\$ 0	\$ 35,493	
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 CENTER

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

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			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	288,757	0	288,757	(Sch 4)
080		Physical Therapy - Total	8200	\$ 288,757	\$ 0	\$ 288,757	
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	235,544	0	235,544	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 235,544	\$ 0	\$ 235,544	
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	24,552	0	24,552	(Sch 4)
083		Speech Pathology - Total	8280	\$ 24,552	\$ 0	\$ 24,552	
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	231,591	0	231,591	(Sch 4)
085		Pharmacy - Total	8300	\$ 231,591	\$ 0	\$ 231,591	
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	14,330	0	14,330	(Sch 4)
090		Laboratory - Total	8400	\$ 14,330	\$ 0	\$ 14,330	
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	25,420	0	25,420	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,420	\$ 0	\$ 25,420	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

NPI:
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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		\$ 855,687	\$ 0	\$ 855,687	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,339,617	\$ 0	\$ 2,339,617	(Sch 2)
105	.20-.39	Fringe Benefits	6110	512,553	0	512,553	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	255,428	0	255,428	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,107,598	\$ 0	\$ 3,107,598	
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 CENTER

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

NPI:
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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	2,228	0	2,228 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,228	\$ 0	\$ 2,228
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,109,826	\$ 0	\$ 3,109,826
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,906	\$ 0	\$ 57,906 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,257	0	12,257 (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	\$ 70,163	\$ 0	\$ 70,163

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

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

NPI:
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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	\$ 70,922	\$ 0	\$ 70,922	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,251	0	15,251	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,607	0	6,607	(Sch 4)
160		Activities - Total	6700	\$ 92,780	\$ 0	\$ 92,780	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 431,798	\$ 0	\$ 431,798	(Sch 6)
165	.20-.39	Fringe Benefits	6900	88,393	0	88,393	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	200,122	(37,859)	162,263	(Sch 6)
165		Administration - Total	6900	\$ 720,313	\$ (37,859)	\$ 682,454	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 109,587	\$ 0	\$ 109,587	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,433	0	22,433	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	87,390	0	87,390	(Sch 4)
166		Medical Records - Total	6900	\$ 219,410	\$ 0	\$ 219,410	
167		CDPH Licensing Fees	6900	\$ 35,657	\$ 0	\$ 35,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 89,412	\$ 0	\$ 89,412	(Sch 6)
169		Quality Assurance Fees	6900	\$ 623,450	\$ 0	\$ 623,450	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,363	\$ 0	\$ 59,363	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,562	0	12,562	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	929	0	929	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,854	\$ 0	\$ 72,854	
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		\$ 1,924,039	\$ (37,859)	\$ 1,886,180	
200		Total		\$ 8,251,497	\$ (50,115)	\$ 8,201,382	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 159,918
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CYPRESS GARDENS CONVALESCENT CENTER

NPI:
1366643603

OSHPD Facility Number:
206331159

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(12,256)		(12,256)					
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ				
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name				Fiscal Period				NPI		Adjustments
CYPRESS GARDENS CONVALESCENT HOSPITAL				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1366643603		5
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	N/A	Total Facility Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$159,918	\$159,918

Provider Name							Fiscal Period	NPI	Adjustments		
CYPRESS GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1366643603	5		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable marketing expense. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2 and 2304	\$200,122	(\$36,471)	\$163,651 *	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate feng shui consultant expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2104.3	* \$163,651	(\$1,388)	\$162,263	
4	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense on a promissory note for which no documentation was given to show the fund usage. 42 CFR 413.9(c)(3) and 413.153 CMS Pub. 15-1, Sections 202.2, 2102.3, and 2304	\$20,007	(\$12,256)	\$7,751	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
CYPRESS GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1366643603		5
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>											
5	Not Reported			1	14	N/A	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	\$327	\$327	