REPORT
ON THE
RATE SETTING AUDIT

MAYFLOWER GARDENS CONVALESCENT HOSPITAL
LANCASTER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124023403

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Gary Chan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 23, 2012

Liza Hopson, Administrator
Mayflower Gardens Convalescent Hospital
6705 West Avenue M
Lancaster, CA 93534

PROVIDER: MAYFLOWER GARDENS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER: 1124023403
FISCAL PERIOD ENDED: SEPTEMBER 30, 2010

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

3. Audited Allocation of Home Office Cost

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Jacqueline Dizon-Ng, MHA
Healthcare Accounting Manager
Retirement Housing Foundation
911 North Studebaker Road
Long Beach, CA 90815

Tiffany Karlin, CEO
Accurate Business Results, LLC
4541 East Anaheim Street
Long Beach, CA 90804

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility No.:
206190509

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	$ 1,065,447	$ 62.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 394,522	$ 23.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 292,129	$ 17.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 14,834	$ 0.87
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 8,886	$ 0.52
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 9,757	$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 17,078	$ 1.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 172,911	$ 10.16
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 334,339	$ 19.64
11	Cost of Routine Service/Audited Total Costs	$ 2,185,444.00	$ 2,309,904.06	$ 135.69
12	Total Patient Days (Adj 8)	17,074	17,023	
13	Cost Per Patient Day (Cost Divided by Days)	$ 128.00	$ 135.69	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 9)	14,328	13,374	
16	Medi-Cal Managed Care Days (Adj)		0	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility No.:
206190509

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. 42 + Ln. 43)	$ 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:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility No.:
206190509

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 81	$ 81			
160	Activities	40,947		$ 40,947		
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	62,502	0	0	62,502	
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	1,024,419	81	40,947	1,065,447	*
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	119,831	0	0	119,831	
	TOTAL	$ 1,247,780	$ 81	$ 40,947	$ 1,247,780	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL
Provider NPI: 1124023403
OSHPD Facility Number: 206190509
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 15,829	$ 15,829											
010	Housekeeping	129,904	116	$ 130,020										
060	Laundry and Linen	37,200	420	3,476	$ 41,096									
065	Dietary	167,476	2,333	19,306	0	$ 189,115								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	570	4,714	0	0	0	0		$ 5,284	$ 5,284			
166	Medical Records	31,766	150	1,238	0	0	0	0		33,154		$ 33,154		
170	Inservice Education - Nursing	34,728	0	0	0	0	0	0	$ 34,728					
	ANCILLARY SERVICES													
075	Patient Supplies		265	2,195	0	0	0	0	0	2,460	246	1,546	$ 4,253	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		736	6,093	0	0	0	0	0	6,829	347	2,174	9,350	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	61	383	444	
082	Occupational Therapy		0	0	0	0	0	0	0	0	146	913	1,059	
083	Speech Pathology		0	0	0	0	0	0	0	0	236	1,483	1,720	
085	Pharmacy		0	0	0	0	0	0	0	0	205	1,289	1,494	
090	Laboratory		0	0	0	0	0	0	0	0	15	93	108	
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	12	72	84	
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		11,037	91,323	41,096	189,115	0	0	34,728	367,299	3,742	23,481	394,522	*
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		202	1,674	0	0	0	0	0	1,877	15	97	1,989	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	258	1,621	1,880	
	TOTAL	$ 416,903	$ 15,829	$ 130,020	$ 41,096	$ 189,115	$ -	$ -	$ 34,728	$ 378,465	$ 5,284	$ 33,154	$ 416,903	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL
Provider NPI: 1124023403
OSHPD Facility Number: 206190509
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 137,111	$ 137,111											
010	Housekeeping	19,246	1,002	$ 20,248										
060	Laundry and Linen	0	3,638	541	$ 4,180									
065	Dietary	106,620	20,210	3,006	0	$ 129,837								
155	Social Services	2,072	0	0	0	0	$ 2,072							
160	Activities	4,382	0	0	0	0	0	$ 4,382						
165	Administration	N/A	4,935	734	0	0	0	0		$ 5,669	$ 5,669			
166	Medical Records	10,172	1,296	193	0	0	0	0		11,661		$ 11,661		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	108,748	2,298	342	0	0	0	0	0	111,388	264	544	$ 112,196	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	82,833	6,378	949	0	0	0	0	0	90,160	372	765	91,297	
081	Respiratory Therapy	28,337	0	0	0	0	0	0	0	28,337	66	135	28,537	
082	Occupational Therapy	67,489	0	0	0	0	0	0	0	67,489	156	321	67,966	
083	Speech Pathology	109,626	0	0	0	0	0	0	0	109,626	254	522	110,401	
085	Pharmacy	95,259	0	0	0	0	0	0	0	95,259	220	453	95,933	
090	Laboratory	6,864	0	0	0	0	0	0	0	6,864	16	33	6,913	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	5,349	0	0	0	0	0	0	0	5,349	12	25	5,387	
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	29,563	95,601	14,222	4,180	129,837	2,072	4,382	0	279,855	4,015	8,259	292,129	*
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	2,954	1,753	261	0	0	0	0	0	4,968	17	34	5,018	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	277	570	847	
	TOTAL	$ 816,625	$ 137,111	$ 20,248	$ 4,180	$ 129,837	$ 2,072	$ 4,382	$ -	$ 799,295	$ 5,669	$ 11,661	$ 816,625	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 16,301	63%							
	Property Tax (line 40)	9,765	37%	$ 26,066						
005	Plant Operations and Maintenance			1,210	$ 1,210					
010	Housekeeping			182	9	$ 190				
060	Laundry and Linen			660	32	5	$ 697			
065	Dietary			3,664	178	28	0	$ 3,870		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			895	44	7	0	0	0	0
166	Medical Records			235	11	2	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			417	20	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,156	56	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			17,331	843	134	697	3,870	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			318	15	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 26,066	100%	$ 26,066	$ 1,210	$ 190	$ 697	$ 3,870	$ -	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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 63% Of Total	Property Tax 37% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 16,301	63%								
	Property Tax (line 40)	9,765	37%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 945	$ 945					
166	Medical Records				248		$ 248				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	440	44	12	$ 496	$ 310	$ 186	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	1,221	62	16	1,300	813	487	
081	Respiratory Therapy			0	0	11	3	14	9	5	
082	Occupational Therapy			0	0	26	7	33	21	12	
083	Speech Pathology			0	0	42	11	53	33	20	
085	Pharmacy			0	0	37	10	46	29	17	
090	Laboratory			0	0	3	1	3	2	1	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	2	1	3	2	1	
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	22,875	669	176	23,721	14,834	8,886	*
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	336	3	1	339	212	127	
145	Other Nonreimbursable			0	0	46	12	58	36	22	
	TOTAL	$ 26,066	100%	$ -	$ 24,873	$ 945	$ 248	$ 26,066	$ 16,301	$ 9,765	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL
Provider NPI: 1124023403
OSHPD Facility Number: 206190509
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 17,008												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	455,063												
	Total Costs Allocable as Administration	472,071	63%											
167	DPH Licensing Fees	13,776	2%											
168	Professional Liability Insurance	24,114	3%											
169	Quality Assurance Fees	244,143	32%											
174	Caregiver Training	0	0%											
	Total	754,104	100%						$ 754,104					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,460	$ 111,388	$ 440	$ 114,288	35,172	$ 22,018	$ 643	$ 1,125	$ 11,387	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			62,502	6,829	90,160	1,221	160,713	49,459	30,961	904	1,582	16,012	0
081	Respiratory Therapy			0	0	28,337	0	28,337	8,721	5,459	159	279	2,823	0
082	Occupational Therapy			0	0	67,489	0	67,489	20,769	13,002	379	664	6,724	0
083	Speech Pathology			0	0	109,626	0	109,626	33,737	21,119	616	1,079	10,922	0
085	Pharmacy			0	0	95,259	0	95,259	29,316	18,352	536	937	9,491	0
090	Laboratory			0	0	6,864	0	6,864	2,112	1,322	39	68	684	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,349	0	5,349	1,646	1,030	30	53	533	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			1,065,447	367,299	279,855	22,875	1,735,477	534,085	334,339	9,757	17,078	172,911	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	1,877	4,968	336	7,180	2,210	1,383	40	71	715	0
145	Other Nonreimbursable			119,831	0	0	0	119,831	36,877	23,085	674	1,179	11,939	0
	SUBTOTAL	$ 754,104		$ 1,247,780	$ 378,465	$ 799,295	$ 24,873	$ 2,450,413	$ 754,104					
	Total Administrative Costs							$ 754,104		$ 472,071	$ 13,776	$ 24,114	$ 244,143	$ -
	Unit Cost Multiplier							0.30774564						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 38,438	$ 17,330	$ 1,193	$ 56,961						
	TOTAL FACILITY COSTS							$ 3,261,478						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL
Provider NPI: 1124023403
OSHPD Facility Number: 206190509
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj 7)	(Adj 6)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	453									
010	Housekeeping	68	68								
060	Laundry and Linen	247	247	247							
065	Dietary	1,372	1,372	1,372							
155	Social Services										
160	Activities										
165	Administration	335	335	335							
166	Medical Records	88	88	88							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	156	156	156						114,288	114,288
077	Specialized Support Surfaces									0	0
080	Physical Therapy	433	433	433						160,713	160,713
081	Respiratory Therapy									28,337	28,337
082	Occupational Therapy									67,489	67,489
083	Speech Pathology									109,626	109,626
085	Pharmacy									95,259	95,259
090	Laboratory									6,864	6,864
095	Home Health Services									0	0
100	Other Ancillary Services									5,349	5,349
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,490	6,490	6,490	170,230	51,069	1,053,982	1,053,982	1,053,982	1,735,477	1,735,477
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	119	119	119						7,180	7,180
145	Other Nonreimbursable									119,831	119,831
	TOTAL STATISTICS	9,761	9,308	9,240	170,230	51,069	1,053,982	1,053,982	1,053,982	2,450,413	2,450,413
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 81	$ 40,947			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.000076851	0.03884981			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 15,829	$ 130,020	$ 41,096	$ 189,115	$ -	$ -	$ 34,728	$ 5,284	$ 33,154
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.70058015	14.07138955	0.24141266	3.70312993	0.00000000	0.00000000	0.03294933	0.00215621	0.01352994
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 137,111	$ 20,248	$ 4,180	$ 129,837	$ 2,072	$ 4,382	$ -	$ 5,669	$ 11,661
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.73044693	2.19130632	0.02455309	2.54237689	0.00196588	0.00415757	0.00000000	0.00231340	0.00475884
	TOTAL CAPITAL COSTS - SCH. 5	$ 26,066	$ 1,210	$ 190	$ 697	$ 3,870	$ -	$ -	$ -	$ 945	$ 248
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.67042311	0.12996365	0.02060891	0.00409320	0.07578778	0.00000000	0.00000000	0.00000000	0.00038566	0.00010131

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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	$ 12,161	$ 0	$ 12,161	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,668	0	3,668	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	137,111	0	137,111	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 152,940	$ 0	$ 152,940	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 97,239	$ 0	$ 97,239	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,665	0	32,665	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,246	0	19,246	(Sch 4)
010		Housekeeping - Total	6300	$ 149,150	$ 0	$ 149,150	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 2,897	$ 0	$ 2,897	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,518	0	2,518	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,118	0	2,118	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	9,765	0	9,765	(Sch 5)
045		Property Insurance	7400	17,008	0	17,008	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	8,768	0	8,768	(Sch 5)
055		Interest - Other	7600	$	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 345,164	$ 0	$ 345,164	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	37,200	0	37,200	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		0	0	(Sch 4)
060		Laundry and Linen - Total	6400	$ 37,200	$ 0	$ 37,200	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 121,544	$ 0	$ 121,544	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,932	0	45,932	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	106,620	0	106,620	(Sch 4)
065		Dietary - Total	6500	$ 274,096	$ 0	$ 274,096	
070		Provision for Bad Debts	7700	$ 0	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	108,748	0	108,748	(Sch 4)
075		Patient Supplies - Total	8100	$ 108,748	$ 0	$ 108,748	
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:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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	$ 46,364	$ 0	$ 46,364	(Sch 2)
080	.20-.39	Fringe Benefits	8200	16,138	0	16,138	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	82,833	0	82,833	(Sch 4)
080		Physical Therapy - Total	8200	$ 145,335	$ 0	$ 145,335	
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	28,337	0	28,337	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 28,337	$ 0	$ 28,337	
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	67,489	0	67,489	(Sch 4)
082		Occupational Therapy - Total	8250	$ 67,489	$ 0	$ 67,489	
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	109,626	0	109,626	(Sch 4)
083		Speech Pathology - Total	8280	$ 109,626	$ 0	$ 109,626	
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	95,259	0	95,259	(Sch 4)
085		Pharmacy - Total	8300	$ 95,259	$ 0	$ 95,259	
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	6,864	0	6,864	(Sch 4)
090		Laboratory - Total	8400	$ 6,864	$ 0	$ 6,864	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,349	0	5,349	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 5,349	$ 0	$ 5,349	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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		$ 567,007	$ 0	$ 567,007	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 817,198	$ 0	$ 817,198	(Sch 2)
105	.20-.39	Fringe Benefits	6110	207,221	0	207,221	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	29,563	0	29,563	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,053,982	$ 0	$ 1,053,982	
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:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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	2,954	0	2,954	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,954	$ 0	$ 2,954	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 99,894	$ 0	$ 99,894	(Sch 2)
145	.20-.39	Fringe Benefits	9100	19,937	0	19,937	(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	$ 119,831	$ 0	$ 119,831	
146		**Subtotal 105 - 145**		$ 1,176,767	$ 0	$ 1,176,767	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 75	$ 0	$ 75	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6	0	6	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,072	0	2,072	(Sch 4)
155		Social Services - Total	6600	$ 2,153	$ 0	$ 2,153	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Provider NPI:
1124023403

OSHPD Facility Number:
206190509

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	$ 33,378	$ 0	$ 33,378	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,569	0	7,569	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,382	0	4,382	(Sch 4)
160		Activities - Total	6700	$ 45,329	$ 0	$ 45,329	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 168,723	$ 0	$ 168,723	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,257	0	69,257	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	11,596	205,487	217,083	(Sch 6)
165		Administration - Total	6900	$ 249,576	$ 205,487	$ 455,063	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 22,866	$ 0	$ 22,866	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,900	0	8,900	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,804	4,368	10,172	(Sch 4)
166		Medical Records - Total	6900	$ 37,570	$ 4,368	$ 41,938	
167		CDPH Licensing Fees	6900	$ 13,776	$ 0	$ 13,776	(Sch 6)
168		Professional Liability Insurance	6900	$ 57,292	$ (33,178)	$ 24,114	(Sch 6)
169		Quality Assurance Fees	6900	$ 244,143	$ 0	$ 244,143	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 27,737	$ 0	$ 27,737	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,991	0	6,991	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 34,728	$ 0	$ 34,728	
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		$ 684,567	$ 176,677	$ 861,244	
200		**Total**		**$ 3,084,801**	**$ 176,677**	**$ 3,261,478**	

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Provider NPI: 1124023403

OSHPD Facility Number: 206190509

Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	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	0								
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								
083	1	Speech Pathology - Salaries and Wages	0								

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Provider NPI: 1124023403

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Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Provider NPI: 1124023403

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Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	205,487	(4,368)				209,855			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	4,368	4,368							
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(33,178)		(7,387)	(10,763)	(15,028)				
169	4	Quality Assurance Fees	0								

Provider Name: MAYFLOWER GARDENS CONVALESCENT HOSPITAL

Provider NPI: 1124023403

OSHPD Facility Number: 206190509

Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$176,677 (To Sch 8)	0	(7,387)	(10,763)	(15,028)	209,855	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
MAYFLOWER GARDENS CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1124023403	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	$11,596	($4,368)	$7,228 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabo	5,804	4,368	10,172
							To reclassify medical records expenses to the appropriate co: center for proper cost determination 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300, 2302.4 an 2302.8			

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
MAYFLOWER GARDENS CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1124023403	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reconcile the reported liability expenses to agree with the provider's documents. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	$57,292	($7,387)	$49,905 *
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To eliminate the profit portion of the general liability insurance expense from a related organization. 42 CFR 413.17 / CMS Pub. 15-1, Sections 1005, 2162.2, and 2162.10	$49,905	($10,763)	$39,142 *
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance * To eliminate the dividend offset of the general liability insurance expense from a related organization. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 / CMS Pub. 15-1, Sections 1000, 1005, 2162.2, 2162.10, 2300 and 2304	$39,142	($15,028)	$24,114
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To adjust reported home office costs to agree with the Retirement Housing Foundation Home Office Audit Report for fiscal period ended September 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	$7,228	$209,855	$217,083

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
MAYFLOWER GARDENS CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1124023403	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
6	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	50,451	618	51,069
	10.7	175	5	7	N/A		Total - Meals Served	50,451	618	51,069
							To adjust dietary meals statistics to agree with the provider's documentation.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
7	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	84,085	86,145	170,230
	10.7	175	4	7	N/A		Total - Laundry Pounds	84,085	86,145	170,230
							To adjust laundry poundage statistics to agree with the provider's documentation.			
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306			

Provider Name	Fiscal Period	Provider NPI	Adjustments
MAYFLOWER GARDENS CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1124023403	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
8	4.1	5	6	1	12	1	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	17,074	(51)	17,023

Provider Name	Fiscal Period	Provider NPI	Adjustments
MAYFLOWER GARDENS CONVALESCENT HOSPITAL	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1124023403	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA			
9	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 18, 2011 Payment Period: January 1, 2010 through September 30, 2011 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	14,328	(954)	13,374