

**REPORT
ON THE
RATE SETTING AUDIT**

**HERITAGE MANOR
MONTEREY PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1457457384**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: 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

Date: May 14, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

HERITAGE MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1457457384
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$7,160, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

William Presnell
Page 2

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

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

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:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility No.:
206190313

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,587,265	\$ 73.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 555,841	\$ 15.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 670,287	\$ 19.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 712,558	\$ 20.25
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 62,424	\$ 1.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,762	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,946	\$ 0.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 375,651	\$ 10.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 539,598	\$ 15.33
11	Cost of Routine Service/Audited Total Costs	\$ 5,925,131	\$ 5,552,331	\$ 157.76
12	Total Patient Days (Adj)	35,195	35,195	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 168.35	\$ 157.76	
14	Overpayments (Adj 9)	\$ 0	\$ (7,160)	
15	Medi-Cal Days (Adj 8)	29,000	29,008	
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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility No.:
206190313

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility No.:
206190313

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 39,865	\$ 39,865		
160	Activities	87,817		\$ 87,817	
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	411,983	0	0	411,983
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	362,528	0	0	362,528
083	Speech Pathology	59,173	0	0	59,173
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	2,459,583	39,865	87,817	2,587,265 *
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	\$ 3,420,949	\$ 39,865	\$ 87,817	\$ 3,420,949

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HERITAGE MANOR

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 20,442	\$ 20,442										
010	Housekeeping	121,353	122	\$ 121,475									
060	Laundry and Linen	58,375	857	5,124	\$ 64,356								
065	Dietary	215,419	3,119	18,643	0	\$ 237,181							
155	Social Services	N/A	190	1,137	0	0	\$ 1,327						
160	Activities	N/A	753	4,501	0	0	0	\$ 5,254					
165	Administration	N/A	1,348	8,058	0	0	0	0		\$ 9,406	\$ 9,406		
166	Medical Records	116,074	172	1,029	0	0	0	0		117,276		\$ 117,276	
170	Inservice Education - Nursing	59,670	190	1,137	0	0	0	0	\$ 60,997				
ANCILLARY SERVICES													
075	Patient Supplies		297	1,774	0	0	0	0	0	2,071	60	742	\$ 2,873
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		475	2,842	0	0	0	0	0	3,318	731	9,119	13,168
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		26	154	0	0	0	0	0	179	607	7,564	8,350
083	Speech Pathology		251	1,498	0	0	0	0	0	1,748	122	1,524	3,395
085	Pharmacy		0	0	0	0	0	0	0	0	326	4,062	4,387
090	Laboratory		0	0	0	0	0	0	0	0	31	386	416
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	126	1,577	1,704
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		12,509	74,779	64,356	237,181	1,327	5,254	60,997	456,403	7,383	92,055	555,841 *
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		134	799	0	0	0	0	0	933	20	247	1,199
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 591,333	\$ 20,442	\$ 121,475	\$ 64,356	\$ 237,181	\$ 1,327	\$ 5,254	\$ 60,997	\$ 464,652	\$ 9,406	\$ 117,275	\$ 591,333

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HERITAGE MANOR

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 148,125	\$ 148,125										
010	Housekeeping	20,980	885	\$ 21,865									
060	Laundry and Linen	12,331	6,210	922	\$ 19,463								
065	Dietary	132,964	22,597	3,356	0	\$ 158,917							
155	Social Services	0	1,378	205	0	0	\$ 1,583						
160	Activities	3,876	5,456	810	0	0	0	\$ 10,142					
165	Administration	N/A	9,767	1,450	0	0	0	0		\$ 11,217	\$ 11,217		
166	Medical Records	0	1,248	185	0	0	0	0		1,433		\$ 1,433	
170	Inservice Education - Nursing	990	1,378	205	0	0	0	0	\$ 2,573				
ANCILLARY SERVICES													
075	Patient Supplies	18,960	2,151	319	0	0	0	0	0	21,430	71	9	\$ 21,510
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,445	512	0	0	0	0	0	3,957	872	111	4,940
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	186	28	0	0	0	0	0	214	723	92	1,030
083	Speech Pathology	0	1,816	270	0	0	0	0	0	2,085	146	19	2,250
085	Pharmacy	195,450	0	0	0	0	0	0	0	195,450	388	50	195,888
090	Laboratory	18,552	0	0	0	0	0	0	0	18,552	37	5	18,594
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	75,894	0	0	0	0	0	0	0	75,894	151	19	76,064
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	363,579	90,640	13,460	19,463	158,917	1,583	10,142	2,573	660,357	8,805	1,125	670,287 *
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	4,320	968	144	0	0	0	0	0	5,432	24	3	5,459
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 996,021	\$ 148,125	\$ 21,865	\$ 19,463	\$ 158,917	\$ 1,583	\$ 10,142	\$ 2,573	\$ 983,371	\$ 11,217	\$ 1,433	\$ 996,021

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 769,720	92%							
	Property Tax (line 40)	67,432	8%	\$ 837,152						
005	Plant Operations and Maintenance			25,756	\$ 25,756					
010	Housekeeping			4,845	154	\$ 4,999				
060	Laundry and Linen			34,019	1,080	211	\$ 35,309			
065	Dietary			123,783	3,929	767	0	\$ 128,479		
155	Social Services			7,548	240	47	0	0	\$ 7,835	
160	Activities			29,887	949	185	0	0	0	\$ 31,021
165	Administration			53,501	1,698	332	0	0	0	0
166	Medical Records			6,834	217	42	0	0	0	0
170	Inservice Education - Nursing			7,548	240	47	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			11,782	374	73	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,871	599	117	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,020	32	6	0	0	0	0
083	Speech Pathology			9,945	316	62	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			496,508	15,761	3,077	35,309	128,479	7,835	31,021
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,304	168	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 837,152	100%	\$ 837,152	\$ 25,756	\$ 4,999	\$ 35,309	\$ 128,479	\$ 7,835	\$ 31,021

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 769,720	92%							
	Property Tax (line 40)	67,432	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 55,531	\$ 55,531				
166	Medical Records				7,094		\$ 7,094			
170	Inservice Education - Nursing			\$ 7,835						
	ANCILLARY SERVICES									
075	Patient Supplies			0	12,229	352	45	\$ 12,625	\$ 11,608	\$ 1,017
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,587	4,318	552	24,457	22,487	1,970
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,059	3,582	458	5,098	4,687	411
083	Speech Pathology			0	10,323	722	92	11,137	10,239	897
085	Pharmacy			0	0	1,923	246	2,169	1,994	175
090	Laboratory			0	0	183	23	206	189	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	747	95	842	774	68
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			7,835	725,825	43,589	5,568	774,982	712,558	62,424 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,505	117	15	5,637	5,183	454
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 837,152	100%	\$ 7,835	\$ 774,527	\$ 55,531	\$ 7,094	\$ 837,152	\$ 769,720	\$ 67,432

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HERITAGE MANOR

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,877												
055	Interest - Other	32,186												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	650,369												
	Total Costs Allocable as Administration	687,432	56%											
167	CDPH Licensing Fees	22,628	2%											
168	Professional Liability Insurance	39,424	3%											
169	Quality Assurance Fees	478,569	39%											
174	Caregiver Training	0	0%											
	Total	1,228,053	100%						\$ 1,228,053					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,071	\$ 21,430	\$ 12,229	\$ 35,730	7,775	\$ 4,352	\$ 143	\$ 250	\$ 3,030	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			411,983	3,318	3,957	19,587	438,844	95,495	53,455	1,760	3,066	37,214	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			362,528	179	214	1,059	363,980	79,204	44,336	1,459	2,543	30,866	0
083	Speech Pathology			59,173	1,748	2,085	10,323	73,329	15,957	8,932	294	512	6,218	0
085	Pharmacy			0	0	195,450	0	195,450	42,531	23,808	784	1,365	16,574	0
090	Laboratory			0	0	18,552	0	18,552	4,037	2,260	74	130	1,573	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	75,894	0	75,894	16,515	9,245	304	530	6,436	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,587,265	456,403	660,357	725,825	4,429,849	963,957	539,598	17,762	30,946	375,651	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	933	5,432	5,505	11,870	2,583	1,446	48	83	1,007	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,228,053		\$ 3,420,949	\$ 464,652	\$ 983,371	\$ 774,527	\$ 5,643,499	\$ 1,228,053					
	Total Administrative Costs							\$ 1,228,053		\$ 687,432	\$ 22,628	\$ 39,424	\$ 478,569	\$ -
	Unit Cost Multiplier							0.21760491						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 126,681	\$ 12,650	\$ 62,625	\$ 201,956							
	TOTAL FACILITY COSTS							\$ 7,073,508						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HERITAGE MANOR

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	505									
010	Housekeeping	95	95								
060	Laundry and Linen	667	667	667							
065	Dietary	2,427	2,427	2,427							
155	Social Services	148	148	148							
160	Activities	586	586	586							
165	Administration	1,049	1,049	1,049							
166	Medical Records	134	134	134							
170	Inservice Education - Nursing	148	148	148							
	ANCILLARY SERVICES										
075	Patient Supplies	231	231	231						35,730	35,730
077	Specialized Support Surfaces									0	0
080	Physical Therapy	370	370	370						438,844	438,844
081	Respiratory Therapy									0	0
082	Occupational Therapy	20	20	20						363,980	363,980
083	Speech Pathology	195	195	195						73,329	73,329
085	Pharmacy									195,450	195,450
090	Laboratory									18,552	18,552
095	Home Health Services									0	0
100	Other Ancillary Services									75,894	75,894
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,735	9,735	9,735	346,130	103,839	2,823,162	2,823,162	2,823,162	4,429,849	4,429,849
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	104	104	104						11,870	11,870
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,414	15,909	15,814	346,130	103,839	2,823,162	2,823,162	2,823,162	5,643,499	5,643,499
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 39,865 0.014120692	\$ 87,817 0.031105902			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 20,442 1.28493306	\$ 121,475 7.68148910	\$ 64,356 0.18592900	\$ 237,181 2.28411778	\$ 1,327 0.00047005	\$ 5,254 0.00186115	\$ 60,997 0.02160593	\$ 9,406 0.00166666	\$ 117,276 0.02078064
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 148,125 9.31076749	\$ 21,865 1.38260547	\$ 19,463 0.05623170	\$ 158,917 1.53041551	\$ 1,583 0.00056058	\$ 10,142 0.00359254	\$ 2,573 0.00091126	\$ 11,217 0.00198766	\$ 1,433 0.00025391
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 837,152 51.00231510	\$ 25,756 1.61896845	\$ 4,999 0.31611369	\$ 35,309 0.10201151	\$ 128,479 1.23729103	\$ 7,835 0.00277516	\$ 31,021 0.01098815	\$ 7,835 0.00277516	\$ 55,531 0.00983988	\$ 7,094 0.00125695

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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	\$ 0	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	20,828	(386)	20,442	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,125	0	148,125	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 168,953	\$ (386)	\$ 168,567	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	123,642	(2,289)	121,353	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,051	(71)	20,980	(Sch 4)
010		Housekeeping - Total	6300	\$ 144,693	\$ (2,360)	\$ 142,333	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	9,090	0	9,090	(Sch 5)
025		Depreciation: Equipment	7140	48,382	0	48,382	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	712,248	0	712,248	(Sch 5)
040		Property Taxes	7300	67,432	0	67,432	(Sch 5)
045		Property Insurance	7400	4,877	0	4,877	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 32,226	\$ (40)	\$ 32,186	(Sch 6)
057		Subtotal 005 - 055		\$ 1,187,901	\$ (2,786)	\$ 1,185,115	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	59,476	(1,101)	58,375	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,418	(87)	12,331	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 71,894	\$ (1,188)	\$ 70,706	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	219,347	(3,928)	215,419	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	204,497	(71,533)	132,964	(Sch 4)
065		Dietary - Total	6500	\$ 423,844	\$ (75,461)	\$ 348,383	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,250	16,710	18,960	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,250	\$ 16,710	\$ 18,960	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	411,983	0	411,983	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 411,983	\$ 0	\$ 411,983	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	362,528	0	362,528	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 362,528	\$ 0	\$ 362,528	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	59,173	0	59,173	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 59,173	\$ 0	\$ 59,173	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	193,200	2,250	195,450	(Sch 4)
085		Pharmacy - Total	8300	\$ 193,200	\$ 2,250	\$ 195,450	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	18,552	0	18,552	(Sch 4)
090		Laboratory - Total	8400	\$ 18,552	\$ 0	\$ 18,552	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	75,894	0	75,894	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 75,894	\$ 0	\$ 75,894	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,123,580	\$ 18,960	\$ 1,142,540	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,002,230	\$ (9,370)	\$ 1,992,860	(Sch 2)
105	.20-.39	Fringe Benefits	6110	464,649	2,074	466,723	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	378,679	(15,100)	363,579	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,845,558	\$ (22,396)	\$ 2,823,162	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,320	0	4,320 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,320	\$ 0	\$ 4,320
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,849,878	\$ (22,396)	\$ 2,827,482
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,762	\$ 0	\$ 33,762 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,932	171	6,103 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 39,694	\$ 171	\$ 39,865

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE MANOR

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

Provider NPI:
1457457384

OSHPD Facility Number:
206190313

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	\$ 71,981	\$ 0	\$ 71,981	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,460	376	15,836	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,876	0	3,876	(Sch 4)
160		Activities - Total	6700	\$ 91,317	\$ 376	\$ 91,693	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 230,241	\$ 9,370	\$ 239,611	(Sch 6)
165	.20-.39	Fringe Benefits	6900	48,914	2,673	51,587	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	719,510	(360,339)	359,171	(Sch 6)
165		Administration - Total	6900	\$ 998,665	\$ (348,296)	\$ 650,369	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 95,735	\$ 0	\$ 95,735	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,339	0	20,339	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 116,074	\$ 0	\$ 116,074	
167		CDPH Licensing Fees	6900	\$ 22,628	\$ 0	\$ 22,628	(Sch 6)
168		Professional Liability Insurance	6900	\$ 39,424	\$ 0	\$ 39,424	(Sch 6)
169		Quality Assurance Fees	6900	\$ 478,569	\$ 0	\$ 478,569	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,203	\$ 0	\$ 47,203	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,211	256	12,467	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	990	0	990	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 60,404	\$ 256	\$ 60,660	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,846,775	\$ (347,493)	\$ 1,499,282	
200		Total		\$ 7,503,872	\$ (430,364)	\$ 7,073,508	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 63,383	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1457457384		9
Report References							Explanation of Audit Adjustments			As Reported		As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$63,383	\$63,383

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457457384		9	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$378,679	(\$12,621)	\$366,058 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	719,510	12,621	732,131 *	
							To reclassify payroll processing fees to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,002,230	(\$9,370)	\$1,992,860	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	464,649	(2,086)	462,563 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	230,241	9,370	239,611	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	48,914	2,086	51,000 *	
							To reclassify the patient supply clerk's salaries and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457457384	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$2,250	\$16,710	\$18,960
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	193,200	2,250	195,450
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 462,563	(18,962)	443,601 *
5	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$20,828	(\$386)	\$20,442
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	123,642	(2,289)	121,353
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	21,051	(71)	20,980
	10.5	055	4	8A-1	055	4	Interest - Other	32,226	(40)	32,186
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	59,476	(1,101)	58,375
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	12,418	(87)	12,331
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	219,347	(3,928)	215,419
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	204,497	(71,533)	132,964
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the profits from related party transactions. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005	* 366,058	(2,479)	363,579
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported home office costs to agree with the Sun Mar Management Services Audited Home Office Audit Report for fiscal period ending December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$732,131	(\$372,960)	\$359,171

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457457384		9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$443,601	\$23,122	\$466,723
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		5,932	171	6,103
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		15,460	376	15,836
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	51,000	587	51,587
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		12,211	256	12,467
							To reconcile the reported workers compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1457457384		9
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 REPORTED PATIENT DAYS</u>										
8	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 8, 2012 Report Date: October 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	29,000	8	29,008

Provider Name							Fiscal Period			Provider NPI		Adjustments
HERITAGE MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1457457384		9
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>												
9	Not Reported			1	14		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 2304 and 2409		\$0	\$7,160	\$7,160	