

**REPORT  
ON THE  
RATE SETTING AUDIT  
HIGHLAND PARK SKILLED NURSING  
& WELLNESS CENTRE  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1609047117  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Parith Rox Uch**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 3, 2013

Myle Andrews, Administrator  
Highland Park Skilled Nursing Centre  
5125 Monte Vista Street  
Los Angeles, CA 90042

HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE  
NATIONAL PROVIDER IDENTIFIER (NPI): 1609047117  
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 Paid Claims Summary Report, 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 \$40,498, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

Original Signed By:

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

Myle Andrews  
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CC: Danielle Gwynn, Consultant  
Axiom Healthcare Group  
582 West 37<sup>th</sup> Street  
San Pedro, CA 90731

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

HIGHLAND PARK SKILLED NURSING &amp; WELLNESS CENTRE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1609047117

## OSHPD Facility No.:

206190604

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,669,512	\$ 83.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 426,247	\$ 21.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 540,459	\$ 27.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 278,215	\$ 13.92
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,166	\$ 1.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,747	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,274	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 214,092	\$ 10.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 559,641	\$ 28.01
11	Cost of Routine Service/Audited Total Costs	\$ 3,729,880.00	\$ 3,752,353	\$ 187.79
12	Total Patient Days (Adj 12)	19,999	19,982	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.50	\$ 187.79	
14	Overpayments (Adj 15)	\$ 0	\$ (40,498)	
15	Medi-Cal Days (Adj 13)	16,401	16,275	
16	Medi-Cal Managed Care Days (Adj 14)		195	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:

HIGHLAND PARK SKILLED NURSING &amp; WELLNESS CENTRE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1609047117

## OSHPD Facility No.:

206190604

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

**Provider NPI:**  
1609047117

**OSHPD Facility No.:**  
206190604

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,086	\$ 46,086		
160	Activities	75,798		\$ 75,798	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	243,916	0	0	243,916
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	153,459	0	0	153,459
083	Speech Pathology	140,402	0	0	140,402
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,547,628	46,086	75,798	1,669,512 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,207,289</b>	<b>\$ 46,086</b>	<b>\$ 75,798</b>	<b>\$ 2,207,289</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 56,010	\$ 56,010										
010	Housekeeping	106,538	593	\$ 107,131									
060	Laundry and Linen	76,171	2,617	5,059	\$ 83,847								
065	Dietary	165,461	2,170	4,195	0	\$ 171,826							
155	Social Services	N/A	362	699	0	0	\$ 1,061						
160	Activities	N/A	8,654	16,730	0	0	0	\$ 25,385					
165	Administration	N/A	1,587	3,068	0	0	0	0		\$ 4,656	\$ 4,656		
166	Medical Records	50,760	407	787	0	0	0	0		51,953		\$ 51,953	
170	Inservice Education - Nursing	0	457	884	0	0	0	0	\$ 1,341				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,366	2,641	0	0	0	0	0	4,007	52	579	\$ 4,638
077	Specialized Support Surfaces		181	350	0	0	0	0	0	530	65	730	1,326
080	Physical Therapy		844	1,631	0	0	0	0	0	2,475	326	3,634	6,435
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		542	1,049	0	0	0	0	0	1,591	205	2,288	4,084
083	Speech Pathology		75	146	0	0	0	0	0	221	181	2,017	2,419
085	Pharmacy		0	0	0	0	0	0	0	0	102	1,138	1,240
090	Laboratory		0	0	0	0	0	0	0	0	7	80	87
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	7	83	91
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		33,487	64,737	83,847	171,826	1,061	25,385	1,341	381,683	3,665	40,899	426,247
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		50	97	0	0	0	0	0	147	3	33	183
145	Other Nonreimbursable		2,617	5,059	0	0	0	0	0	7,676	42	472	8,190
	<b>TOTAL</b>	<b>\$ 454,940</b>	<b>\$ 56,010</b>	<b>\$ 107,131</b>	<b>\$ 83,847</b>	<b>\$ 171,826</b>	<b>\$ 1,061</b>	<b>\$ 25,385</b>	<b>\$ 1,341</b>	<b>\$ 398,331</b>	<b>\$ 4,656</b>	<b>\$ 51,953</b>	<b>\$ 454,940</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 196,478	\$ 196,478										
010	Housekeeping	5,359	2,079	\$ 7,438									
060	Laundry and Linen	20,715	9,180	351	\$ 30,246								
065	Dietary	134,699	7,612	291	0	\$ 142,602							
155	Social Services	5,870	1,269	49	0	0	\$ 7,187						
160	Activities	6,604	30,359	1,162	0	0	0	\$ 38,124					
165	Administration	N/A	5,568	213	0	0	0	0		\$ 5,781	\$ 5,781		
166	Medical Records	12,771	1,427	55	0	0	0	0		14,253		\$ 14,253	
170	Inservice Education - Nursing	0	1,603	61	0	0	0	0	\$ 1,665				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	23,293	4,793	183	0	0	0	0	0	28,269	64	159	\$ 28,492
077	Specialized Support Surfaces	48,853	634	24	0	0	0	0	0	49,512	81	200	49,793
080	Physical Therapy	30	2,960	113	0	0	0	0	0	3,103	404	997	4,505
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,903	73	0	0	0	0	0	1,976	255	628	2,858
083	Speech Pathology	0	264	10	0	0	0	0	0	274	224	553	1,052
085	Pharmacy	79,744	0	0	0	0	0	0	0	79,744	127	312	80,183
090	Laboratory	5,589	0	0	0	0	0	0	0	5,589	9	22	5,620
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,849	0	0	0	0	0	0	0	5,849	9	23	5,881
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	182,898	117,471	4,495	30,246	142,602	7,187	38,124	1,665	524,688	4,551	11,220	540,459 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,651	176	7	0	0	0	0	0	1,834	4	9	1,847
145	Other Nonreimbursable	0	9,180	351	0	0	0	0	0	9,531	53	130	9,713
	<b>TOTAL</b>	<b>\$ 730,403</b>	<b>\$ 196,478</b>	<b>\$ 7,438</b>	<b>\$ 30,246</b>	<b>\$ 142,602</b>	<b>\$ 7,187</b>	<b>\$ 38,124</b>	<b>\$ 1,665</b>	<b>\$ 710,369</b>	<b>\$ 5,781</b>	<b>\$ 14,253</b>	<b>\$ 730,403</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 312,628	93%							
	Property Tax (line 40)	23,784	7%	\$ 336,412						
005	Plant Operations and Maintenance			6,538	\$ 6,538					
010	Housekeeping			3,491	69	\$ 3,560				
060	Laundry and Linen			15,412	305	168	\$ 15,886			
065	Dietary			12,780	253	139	0	\$ 13,172		
155	Social Services			2,130	42	23	0	0	\$ 2,195	
160	Activities			50,971	1,010	556	0	0	0	\$ 52,537
165	Administration			9,348	185	102	0	0	0	0
166	Medical Records			2,396	47	26	0	0	0	0
170	Inservice Education - Nursing			2,692	53	29	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,046	159	88	0	0	0	0
077	Specialized Support Surfaces			1,065	21	12	0	0	0	0
080	Physical Therapy			4,970	98	54	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,195	63	35	0	0	0	0
083	Speech Pathology			444	9	5	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			197,226	3,909	2,151	15,886	13,172	2,195	52,537
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			296	6	3	0	0	0	0
145	Other Nonreimbursable			15,412	305	168	0	0	0	0
	<b>TOTAL</b>	<b>\$ 336,412</b>	<b>100%</b>	<b>\$ 336,412</b>	<b>\$ 6,538</b>	<b>\$ 3,560</b>	<b>\$ 15,886</b>	<b>\$ 13,172</b>	<b>\$ 2,195</b>	<b>\$ 52,537</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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 93% Of Total	Property Tax 7% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 312,628	93%							
	Property Tax (line 40)	23,784	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,635	\$ 9,635				
166	Medical Records				2,470		\$ 2,470			
170	Inservice Education - Nursing			\$ 2,775						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	8,294	107	28	\$ 8,429	\$ 7,833	\$ 596
077	Specialized Support Surfaces			0	1,098	135	35	1,268	1,178	90
080	Physical Therapy			0	5,123	674	173	5,969	5,547	422
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,293	424	109	3,826	3,556	271
083	Speech Pathology			0	457	374	96	927	862	66
085	Pharmacy			0	0	211	54	265	246	19
090	Laboratory			0	0	15	4	19	17	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	4	19	18	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			2,775	289,852	7,585	1,944	299,381	278,215	21,166 *
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 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	305	6	2	313	290	22
145	Other Nonreimbursable			0	15,886	88	22	15,996	14,865	1,131
	<b>TOTAL</b>	<b>\$ 336,412</b>	<b>100%</b>	<b>\$ 2,775</b>	<b>\$ 324,307</b>	<b>\$ 9,635</b>	<b>\$ 2,470</b>	<b>\$ 336,412</b>	<b>\$ 312,628</b>	<b>\$ 23,784</b>

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE  
 Provider NPI: 1609047117

OSHPD Facility Number: 206190604

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,921												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	704,982												
	Total Costs Allocable as Administration	710,903	69%											
167	CDPH Licensing Fees	14,922	1%											
168	Professional Liability Insurance	39,727	4%											
169	Quality Assurance Fees	271,957	26%											
174	Caregiver Training	0	0%											
	Total	1,037,509	100%						\$ 1,037,509					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,007	\$ 28,269	\$ 8,294	\$ 40,570	11,563	\$ 7,923	\$ 166	\$ 443	\$ 3,031	\$ -
077	Specialized Support Surfaces			0	530	49,512	1,098	51,140	14,575	9,987	210	558	3,821	0
080	Physical Therapy			243,916	2,475	3,103	5,123	254,617	72,568	49,723	1,044	2,779	19,022	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			153,459	1,591	1,976	3,293	160,319	45,692	31,308	657	1,750	11,977	0
083	Speech Pathology			140,402	221	274	457	141,355	40,287	27,605	579	1,543	10,560	0
085	Pharmacy			0	0	79,744	0	79,744	22,728	15,573	327	870	5,957	0
090	Laboratory			0	0	5,589	0	5,589	1,593	1,091	23	61	418	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,849	0	5,849	1,667	1,142	24	64	437	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,669,512	381,683	524,688	289,852	2,865,735	816,754	559,641	11,747	31,274	214,092	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	147	1,834	305	2,286	652	446	9	25	171	0
145	Other Nonreimbursable			0	7,676	9,531	15,886	33,093	9,432	6,463	136	361	2,472	0
	<b>SUBTOTAL</b>	\$ 1,037,509		\$ 2,207,289	\$ 398,331	\$ 710,369	\$ 324,307	\$ 3,640,296	\$ 1,037,509					
	Total Administrative Costs							\$ 1,037,509		\$ 710,903	\$ 14,922	\$ 39,727	\$ 271,957	\$ -
	Unit Cost Multiplier							0.28500675						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,609	\$ 20,034	\$ 12,105	\$ 88,748							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,766,553						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name: HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE  
 Provider NPI: 1609047117

OSHPD Facility Number:  
 206190604

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc 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 )	(Adj )	(Adj )	(Adj )	(Adj )		
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	221									
010	Housekeeping	118	118								
060	Laundry and Linen	521	521	521							
065	Dietary	432	432	432							
155	Social Services	72	72	72							
160	Activities	1,723	1,723	1,723							
165	Administration	316	316	316							
166	Medical Records	81	81	81							
170	Inservice Education - Nursing	91	91	91							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	272	272	272						40,570	40,570
077	Specialized Support Surfaces	36	36	36						51,140	51,140
080	Physical Therapy	168	168	168						254,617	254,617
081	Respiratory Therapy									0	0
082	Occupational Therapy	108	108	108						160,319	160,319
083	Speech Pathology	15	15	15						141,355	141,355
085	Pharmacy									79,744	79,744
090	Laboratory									5,589	5,589
095	Home Health Services									0	0
100	Other Ancillary Services									5,849	5,849
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,667	6,667	6,667	192,910	57,873	1,730,526	1,730,526	1,730,526	2,865,735	2,865,735
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	10	10	10						2,286	2,286
145	Other Nonreimbursable	521	521	521						33,093	33,093
	<b>TOTAL STATISTICS</b>	11,372	11,151	11,033	192,910	57,873	1,730,526	1,730,526	1,730,526	3,640,296	3,640,296
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 46,086	\$ 75,798			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026631209	0.043800555			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 56,010	\$ 107,131	\$ 83,847	\$ 171,826	\$ 1,061	\$ 25,385	\$ 1,341	\$ 4,656	\$ 51,953
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.02286790	9.71002433	0.43464225	2.96901162	0.00061297	0.01466882	0.00077473	0.00127891	0.01427174
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 196,478	\$ 7,438	\$ 30,246	\$ 142,602	\$ 7,187	\$ 38,124	\$ 1,665	\$ 5,781	\$ 14,253
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.61976504	0.67417133	0.15678887	2.46405026	0.00415317	0.02203056	0.00096199	0.00158803	0.00391529
	TOTAL CAPITAL COSTS - SCH. 5	\$ 336,412	\$ 6,538	\$ 3,560	\$ 15,886	\$ 13,172	\$ 2,195	\$ 52,537	\$ 2,775	\$ 9,635	\$ 2,470
	UNIT COST MULTIPLIER (CAPITAL COSTS)	29.58248329	0.58629081	0.32266069	0.08234948	0.22760700	0.00126862	0.03035883	0.00160340	0.00264684	0.00067846

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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	\$ 43,913	\$ 0	\$ 43,913	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,097	0	12,097	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	196,699	(221)	196,478	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 252,709	\$ (221)	\$ 252,488	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	106,538	0	106,538	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,359	0	5,359	(Sch 4)
010		Housekeeping - Total	6300	\$ 111,897	\$ 0	\$ 111,897	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,601	\$ 0	\$ 1,601	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,737	0	13,737	(Sch 5)
025		Depreciation: Equipment	7140	7,395	0	7,395	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	213	0	213	(Sch 5)
035		Leases and Rentals	7200	261,795	27,887	289,682	(Sch 5)
040		Property Taxes	7300	30,060	(6,276)	23,784	(Sch 5)
045		Property Insurance	7400		5,921	5,921	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 679,407	\$ 27,311	\$ 706,718	
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	76,171	0	76,171	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,535	(14,820)	20,715	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 111,706	\$ (14,820)	\$ 96,886	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 128,576	\$ 0	\$ 128,576	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,885	0	36,885	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	134,699	0	134,699	(Sch 4)
065		Dietary - Total	6500	\$ 300,160	\$ 0	\$ 300,160	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	25,112	(1,819)	23,293	(Sch 4)
075		Patient Supplies - Total	8100	\$ 25,112	\$ (1,819)	\$ 23,293	
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	48,853	0	48,853	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 48,853	\$ 0	\$ 48,853	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	243,916	0	243,916	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,958	(1,928)	30	(Sch 4)
080		Physical Therapy - Total	8200	\$ 245,874	\$ (1,928)	\$ 243,946	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	153,459	0	153,459	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 153,459	\$ 0	\$ 153,459	
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	140,402	0	140,402	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 140,402	\$ 0	\$ 140,402	
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	79,744	0	79,744	(Sch 4)
085		Pharmacy - Total	8300	\$ 79,744	\$ 0	\$ 79,744	
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	5,589	0	5,589	(Sch 4)
090		Laboratory - Total	8400	\$ 5,589	\$ 0	\$ 5,589	
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	5,849	0	5,849	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,849	\$ 0	\$ 5,849	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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		\$ 704,882	\$ (3,747)	\$ 701,135	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,231,808	\$ 0	\$ 1,231,808	(Sch 2)
105	.20-.39	Fringe Benefits	6110	244,112	0	244,112	(Sch 2)
105	.49	Agency Staff	6110	71,708	0	71,708	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	194,408	(11,510)	182,898	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,742,036	\$ (11,510)	\$ 1,730,526	
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:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,651	0	1,651	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,651	\$ 0	\$ 1,651	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,743,687	\$ (11,510)	\$ 1,732,177	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,896	\$ 0	\$ 35,896	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,190	0	10,190	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,870	0	5,870	(Sch 4)
155		Social Services - Total	6600	\$ 51,956	\$ 0	\$ 51,956	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

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

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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	\$ 59,767	\$ 0	\$ 59,767	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,031	0	16,031	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,604	0	6,604	(Sch 4)
160		Activities - Total	6700	\$ 82,402	\$ 0	\$ 82,402	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 243,146	\$ 0	\$ 243,146	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,986	0	71,986	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	389,831	19	389,850	(Sch 6)
165		Administration - Total	6900	\$ 704,963	\$ 19	\$ 704,982	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 40,164	\$ 0	\$ 40,164	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,596	0	10,596	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,771	0	12,771	(Sch 4)
166		Medical Records - Total	6900	\$ 63,531	\$ 0	\$ 63,531	
167		CDPH Licensing Fees	6900	\$ 14,635	\$ 287	\$ 14,922	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,067	\$ (7,340)	\$ 39,727	(Sch 6)
169		Quality Assurance Fees	6900	\$ 271,957	\$ 0	\$ 271,957	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,236,511	\$ (7,034)	\$ 1,229,477	
200		<b>Total</b>		\$ 4,776,353	\$ (9,800)	\$ 4,766,553	

210	0.24	Total Facility Group Health Insurance (adj. 1)*	6900			\$ 43,777	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1609047117

OSHPD Facility Number:  
206190604

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(221)	(221)						
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	27,887	13,067	14,820					
040	4	Property Taxes	(6,276)					(5,921)		
045	4	Property Insurance	5,921					5,921		
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	(14,820)		(14,820)					
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	(1,819)			(1,819)				
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	(1,928)	(1,928)						
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							















Provider Name							Fiscal Period			Provider NPI		Adjustments
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011			1609047117		15
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
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance cost in the audit report for informational purpose only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$43,777	\$43,777

Provider Name							Fiscal Period	Provider NPI		Adjustments
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1609047117		15
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.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$196,699	(\$221)	\$196,478
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	1,958	(1,928)	30
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	194,408	(7,953)	186,455 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	389,831	(2,965)	386,866 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	261,795	13,067	274,862 *
							To reclassify expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$47,067	(\$7,340)	\$39,727
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 386,866	7,340	394,206 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507			
4	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$35,535	(\$14,820)	\$20,715
	10.5	035	4	8A-1	035	4	Leases and Rentals	* 274,862	14,820	289,682
							To reclassify rental expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$25,112	(\$1,819)	\$23,293
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 186,455	1,819	188,274 *
							To reclassify patient enteral supplies expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1609047117		15	
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.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$188,274	(\$5,376)	\$182,898
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	394,206	5,376	399,582 *
							To reclassify Pharmacy consultant expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	040	4	8A-1	040	4	Property Taxes		\$30,060	(\$5,921)	\$24,139 *
	10.5	045	4	8A-1	045	4	Property Insurance		0	5,921	5,921
							To reclassify insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011		1609047117		15
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	
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported liability expenses to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$399,582	\$268	\$399,850 *
9	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To adjust reported CDPH license expenses to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$14,635	\$287	\$14,922
10	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property tax expenses to agree with the invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$24,139	(\$355)	\$23,784
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate related party management fees due to the lack of a filed Home Office cost report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 1005, 2150, 2300 and 2304	*	\$399,850	(\$10,000)	\$389,850

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011	1609047117		15
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				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
12	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	19,999	(17)	19,982
13	4.1	5	2	1	15		Medi-Cal Patient 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 August 31, 2012 Report Date: September 18, 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	16,401	(126)	16,275
14	Not reported			1	16		Medi-cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	195	195

Provider Name							Fiscal Period			Provider NPI		Adjustments
HIGHLAND PARK SKILLED NURSING & WELLNESS CENTRE							JANUARY 01, 2011 THROUGH DECEMBER 31, 2011			1609047117		15
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
<u>ADJUSTMENT TO OTHER MATTERS</u>												
15	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$40,498	\$40,498