

**REPORT
ON THE
RATE SETTING AUDIT**

**HERITAGE PARK NURSING CENTER
UPLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1770768509**

**FISCAL PERIOD
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: Henry Igboke
Auditor: Ted Ha**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 15, 2013

Lois Mastrocola, CFO
Life Generations Healthcare
20371 Irvine Avenue, Suite 210
Newport Beach, CA 92660

PROVIDER: HERITAGE PARK NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1770768509
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 Schedule

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 Rate Development Branch.

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.

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility No.:
206364097

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	\$ 2,515,947	\$ 104.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 688,355	\$ 28.50
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 571,081	\$ 23.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 691,483	\$ 28.62
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,505	\$ 1.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,015	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 43,589	\$ 1.80
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 239,765	\$ 9.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 907,327	\$ 37.56
11	Cost of Routine Service/Audited Total Costs	\$ 5,822,859	\$ 5,714,066	\$ 236.54
12	Total Patient Days (Adj)	24,157	24,157	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 241.04	\$ 236.54	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	9,772	9,847	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility No.:
206364097

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility No.:
206364097

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 78,334	\$ 78,334		
160	Activities	114,566		\$ 114,566	
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	477,676	0	0	477,676
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	354,421	0	0	354,421
083	Speech Pathology	57,578	0	0	57,578
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	2,323,047	78,334	114,566	2,515,947
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	\$ 3,405,622	\$ 78,334	\$ 114,566	\$ 3,405,622

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HERITAGE PARK NURSING CENTER

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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	\$ 124,806	\$ 124,806										
010	Housekeeping	133,128	838	\$ 133,966									
060	Laundry and Linen	50,350	801	968	\$ 52,120								
065	Dietary	238,254	13,165	0	0	\$ 251,419							
155	Social Services	N/A	2,663	3,219	0	0	\$ 5,882						
160	Activities	N/A	4,702	5,685	0	0	0	\$ 10,388					
165	Administration	N/A	5,296	6,403	0	0	0	0	\$ 11,699	\$ 11,699			
166	Medical Records	109,940	1,372	1,659	0	0	0	0	112,971		\$ 112,971		
170	Inservice Education - Nursing	79,213	2,396	2,897	0	0	0	0	\$ 84,505				
ANCILLARY SERVICES													
075	Patient Supplies		297	359	0	0	0	0	0	655	211	2,034	\$ 2,900
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,560	4,304	0	0	0	0	0	7,865	1,303	12,588	21,756
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		853	1,031	0	0	0	0	0	1,884	709	6,849	9,442
083	Speech Pathology		89	108	0	0	0	0	0	197	114	1,104	1,415
085	Pharmacy		0	0	0	0	0	0	0	0	392	3,784	4,175
090	Laboratory		0	0	0	0	0	0	0	0	150	1,450	1,600
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	246	2,371	2,616
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		87,409	105,682	52,120	251,419	5,882	10,388	84,505	597,406	8,534	82,415	688,355 *
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		1,365	1,650	0	0	0	0	0	3,015	39	377	3,431
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 735,691	\$ 124,806	\$ 133,966	\$ 52,120	\$ 251,419	\$ 5,882	\$ 10,388	\$ 84,505	\$ 611,021	\$ 11,699	\$ 112,971	\$ 735,691

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HERITAGE PARK NURSING CENTER

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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	\$ 193,029	\$ 193,029										
010	Housekeeping	50,702	1,296	\$ 51,998									
060	Laundry and Linen	13,119	1,239	376	\$ 14,734								
065	Dietary	202,180	20,362	0	0	\$ 222,542							
155	Social Services	2,848	4,118	1,250	0	0	\$ 8,216						
160	Activities	8,776	7,273	2,207	0	0	0	\$ 18,256					
165	Administration	N/A	8,191	2,485	0	0	0	0		\$ 10,676	\$ 10,676		
166	Medical Records	7,075	2,122	644	0	0	0	0		9,841		\$ 9,841	
170	Inservice Education - Nursing	0	3,705	1,124	0	0	0	0	\$ 4,830				
ANCILLARY SERVICES													
075	Patient Supplies	104,819	459	139	0	0	0	0	0	105,417	192	177	\$ 105,787
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	152,711	5,506	1,671	0	0	0	0	0	159,888	1,190	1,097	162,174
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	13	1,319	400	0	0	0	0	0	1,732	647	597	2,976
083	Speech Pathology	90	138	42	0	0	0	0	0	269	104	96	470
085	Pharmacy	200,787	0	0	0	0	0	0	0	200,787	358	330	201,474
090	Laboratory	76,961	0	0	0	0	0	0	0	76,961	137	126	77,224
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	125,816	0	0	0	0	0	0	0	125,816	224	207	126,247
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	111,327	135,190	41,020	14,734	222,542	8,216	18,256	4,830	556,114	7,788	7,179	571,081
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	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	5,576	2,111	640	0	0	0	0	0	8,327	36	33	8,396
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,255,829	\$ 193,029	\$ 51,998	\$ 14,734	\$ 222,542	\$ 8,216	\$ 18,256	\$ 4,830	\$ 1,235,312	\$ 10,676	\$ 9,841	\$ 1,255,829

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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)	\$ 739,015	94%							
	Property Tax (line 40)	46,495	6%	\$ 785,510						
005	Plant Operations and Maintenance			16,050	\$ 16,050					
010	Housekeeping			5,167	108	\$ 5,275				
060	Laundry and Linen			4,939	103	38	\$ 5,080			
065	Dietary			81,167	1,693	0	0	\$ 82,860		
155	Social Services			16,416	342	127	0	0	\$ 16,885	
160	Activities			28,991	605	224	0	0	0	\$ 29,820
165	Administration			32,650	681	252	0	0	0	0
166	Medical Records			8,460	176	65	0	0	0	0
170	Inservice Education - Nursing			14,770	308	114	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,829	38	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			21,949	458	169	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,259	110	41	0	0	0	0
083	Speech Pathology			549	11	4	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			538,901	11,241	4,161	5,080	82,860	16,885	29,820
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			8,414	176	65	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 785,510	100%	\$ 785,510	\$ 16,050	\$ 5,275	\$ 5,080	\$ 82,860	\$ 16,885	\$ 29,820

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 739,015	94%							
	Property Tax (line 40)	46,495	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,583	\$ 33,583				
166	Medical Records				8,701		\$ 8,701			
170	Inservice Education - Nursing			\$ 15,192						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,881	605	157	\$ 2,643	\$ 2,486	\$ 156
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	22,577	3,742	970	27,288	25,673	1,615
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,409	2,036	528	7,972	7,500	472
083	Speech Pathology			0	564	328	85	978	920	58
085	Pharmacy			0	0	1,125	291	1,416	1,332	84
090	Laboratory			0	0	431	112	543	511	32
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	705	183	887	835	53
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			15,192	704,140	24,499	6,348	734,987	691,483	43,505
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	8,654	112	29	8,795	8,275	521
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 785,510	100%	\$ 15,192	\$ 743,226	\$ 33,583	\$ 8,701	\$ 785,510	\$ 739,015	\$ 46,495

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HERITAGE PARK NURSING CENTER

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,195												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,223,536												
	Total Costs Allocable as Administration	1,243,731	75%											
167	CDPH Licensing Fees	17,840	1%											
168	Professional Liability Insurance	59,750	4%											
169	Quality Assurance Fees	328,661	20%											
174	Caregiver Training	0	0%											
	Total	1,649,982	100%						\$ 1,649,982					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 655	\$ 105,417	\$ 1,881	\$ 107,954	29,711	\$ 22,396	\$ 321	\$ 1,076	\$ 5,918	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			477,676	7,865	159,888	22,577	668,005	183,847	138,581	1,988	6,658	36,621	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			354,421	1,884	1,732	5,409	363,447	100,027	75,399	1,082	3,622	19,924	0
083	Speech Pathology			57,578	197	269	564	58,608	16,130	12,159	174	584	3,213	0
085	Pharmacy			0	0	200,787	0	200,787	55,260	41,654	597	2,001	11,007	0
090	Laboratory			0	0	76,961	0	76,961	21,181	15,966	229	767	4,219	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	125,816	0	125,816	34,627	26,101	374	1,254	6,897	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			2,515,947	597,406	556,114	704,140	4,373,607	1,203,695	907,327	13,015	43,589	239,765	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	3,015	8,327	8,654	19,996	5,503	4,148	60	199	1,096	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,649,982		\$ 3,405,622	\$ 611,021	\$ 1,235,312	\$ 743,226	\$ 5,995,181	\$ 1,649,982					
	Total Administrative Costs							\$ 1,649,982		\$ 1,243,731	\$ 17,840	\$ 59,750	\$ 328,661	\$ -
	Unit Cost Multiplier							0.27521804						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 124,670	\$ 20,517	\$ 42,284	\$ 187,471							
	TOTAL FACILITY COSTS							\$ 7,832,634						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HERITAGE PARK NURSING CENTER

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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	351									
010	Housekeeping	113	113								
060	Laundry and Linen	108	108	108							
065	Dietary	1,775	1,775								
155	Social Services	359	359	359							
160	Activities	634	634	634							
165	Administration	714	714	714							
166	Medical Records	185	185	185							
170	Inservice Education - Nursing	323	323	323							
	ANCILLARY SERVICES										
075	Patient Supplies	40	40	40						107,954	107,954
077	Specialized Support Surfaces									0	0
080	Physical Therapy	480	480	480						668,005	668,005
081	Respiratory Therapy									0	0
082	Occupational Therapy	115	115	115						363,447	363,447
083	Speech Pathology	12	12	12						58,608	58,608
085	Pharmacy									200,787	200,787
090	Laboratory									76,961	76,961
095	Home Health Services									0	0
100	Other Ancillary Services									125,816	125,816
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,785	11,785	11,785	239,440	71,832	2,434,374	2,434,374	2,434,374	4,373,607	4,373,607
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	184	184	184						19,996	19,996
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,178	16,827	14,939	239,440	71,832	2,434,374	2,434,374	2,434,374	5,995,181	5,995,181
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 78,334	\$ 114,566			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.032178293	0.047061791			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 124,806	\$ 133,966	\$ 52,120	\$ 251,419	\$ 5,882	\$ 10,388	\$ 84,505	\$ 11,699	\$ 112,971
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.41700838	8.96754280	0.21767262	3.50010009	0.00241625	0.00426714	0.03471332	0.00195133	0.01884366
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 193,029	\$ 51,998	\$ 14,734	\$ 222,542	\$ 8,216	\$ 18,256	\$ 4,830	\$ 10,676	\$ 9,841
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.47138527	3.48070597	0.06153452	3.09808594	0.00337491	0.00749911	0.00198389	0.00178073	0.00164151
	TOTAL CAPITAL COSTS - SCH. 5	\$ 785,510	\$ 16,050	\$ 5,275	\$ 5,080	\$ 82,860	\$ 16,885	\$ 29,820	\$ 15,192	\$ 33,583	\$ 8,701
	UNIT COST MULTIPLIER (CAPITAL COSTS)	45.72767493	0.95384881	0.35310343	0.02121508	1.15352078	0.00693625	0.01224954	0.00624070	0.00560162	0.00145140

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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	\$ 100,998	\$ 0	\$ 100,998	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,808	0	23,808	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,029	0	193,029	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 317,835	\$ 0	\$ 317,835	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 107,852	\$ 0	\$ 107,852	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,276	0	25,276	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	50,702	0	50,702	(Sch 4)
010		Housekeeping - Total	6300	\$ 183,830	\$ 0	\$ 183,830	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	4,158	0	4,158	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	734,857	0	734,857	(Sch 5)
040		Property Taxes	7300	46,495	0	46,495	(Sch 5)
045		Property Insurance	7400	20,195	0	20,195	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,307,370	\$ 0	\$ 1,307,370	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,760	\$ 0	\$ 40,760	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,590	0	9,590	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,119	0	13,119	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,469	\$ 0	\$ 63,469	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 192,199	\$ 0	\$ 192,199	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,055	0	46,055	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	202,180	0	202,180	(Sch 4)
065		Dietary - Total	6500	\$ 440,434	\$ 0	\$ 440,434	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	104,819	0	104,819	(Sch 4)
075		Patient Supplies - Total	8100	\$ 104,819	\$ 0	\$ 104,819	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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	\$ 337	\$ 0	\$ 337	(Sch 2)
080	.20-.39	Fringe Benefits	8200	96	0	96	(Sch 2)
080	.79	Agency Staff	8200	477,243	0	477,243	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	152,711	0	152,711	(Sch 4)
080		Physical Therapy - Total	8200	\$ 630,387	\$ 0	\$ 630,387	
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	\$ 315	\$ 0	\$ 315	(Sch 2)
082	.20-.39	Fringe Benefits	8250	81	0	81	(Sch 2)
082	.79	Agency Staff	8250	354,025	0	354,025	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	13	0	13	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 354,434	\$ 0	\$ 354,434	
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	57,578	0	57,578	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	90	0	90	(Sch 4)
083		Speech Pathology - Total	8280	\$ 57,668	\$ 0	\$ 57,668	
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	200,787	0	200,787	(Sch 4)
085		Pharmacy - Total	8300	\$ 200,787	\$ 0	\$ 200,787	
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	76,961	0	76,961	(Sch 4)
090		Laboratory - Total	8400	\$ 76,961	\$ 0	\$ 76,961	
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	111,478	14,338	125,816	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 111,478	\$ 14,338	\$ 125,816	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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		\$ 1,536,534	\$ 14,338	\$ 1,550,872	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,889,225	\$ 0	\$ 1,889,225	(Sch 2)
105	.20-.39	Fringe Benefits	6110	433,822	0	433,822	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	111,327	0	111,327	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,434,374	\$ 0	\$ 2,434,374	
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:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,576	0	5,576 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,576	\$ 0	\$ 5,576
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,439,950	\$ 0	\$ 2,439,950
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 64,220	\$ 0	\$ 64,220 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,114	0	14,114 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	22,229	(19,381)	2,848 (Sch 4)
155		Social Services - Total	6600	\$ 100,563	\$ (19,381)	\$ 81,182

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE PARK NURSING CENTER

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

Provider NPI:
1770768509

OSHPD Facility Number:
206364097

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	\$ 92,796	\$ 0	\$ 92,796	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,770	0	21,770	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,776	0	8,776	(Sch 4)
160		Activities - Total	6700	\$ 123,342	\$ 0	\$ 123,342	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 376,531	\$ 0	\$ 376,531	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,579	0	82,579	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	869,974	(105,548)	764,426	(Sch 6)
165		Administration - Total	6900	\$ 1,329,084	\$ (105,548)	\$ 1,223,536	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 90,165	\$ 0	\$ 90,165	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,775	0	19,775	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,075	0	7,075	(Sch 4)
166		Medical Records - Total	6900	\$ 117,015	\$ 0	\$ 117,015	
167		CDPH Licensing Fees	6900	\$ 17,840	\$ 0	\$ 17,840	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,750	\$ 0	\$ 59,750	(Sch 6)
169		Quality Assurance Fees	6900	\$ 328,661	\$ 0	\$ 328,661	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,627	\$ 0	\$ 64,627	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,586	0	14,586	(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	\$ 79,213	\$ 0	\$ 79,213	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,155,468	\$ (124,929)	\$ 2,030,539	
200		Total		\$ 7,943,225	\$ (110,591)	\$ 7,832,634	

210	0.24	Total Facility Group Health Insurance * (Adj 6)	6900			\$ 162,932	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HERITAGE PARK NURSING CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Provider NPI:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	14,338	14,338						
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	(19,381)	(14,338)	(5,043)					
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(105,548)		5,043	(110,591)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$110,591)</u>	<u>0</u>	<u>0</u>	<u>(110,591)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HERITAGE PARK NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1770768509		6	
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>											
1	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$111,478	\$14,338	\$125,816	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	22,229	(14,338)	7,891 *	
							To reclassify patient transportation cost to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300, 2302.4 and 2302.8				
2	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	* \$7,891	(\$5,043)	\$2,848	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	869,974	5,043	875,017 *	
							To reclassify the replacement of patient lost item expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HERITAGE PARK NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1770768509		6
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 COSTS</u>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Life Generations Healthcare Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$875,017	(\$110,591)	\$764,426

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
HERITAGE PARK NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770768509		6
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 STATISTICS</u>												
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	272	79	351		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	40	40		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	11,551	234	11,785		
	10.7	155	1,2,3	7	155	N/A	Social Services	358	1	359		
	10.7	160	1,2,3	7	160	N/A	Activities	1,503	(869)	634		
	10.7	165	1,2,3	7	165	N/A	Administration	754	(40)	714		
	10.7	175	1	7	N/A	N/A	Total - Square Feet	17,177	(555)	16,622		
	10.7	175	2	7	N/A	N/A	Total - Square Feet	16,905	(634)	16,271		
	10.7	175	3	7	N/A	N/A	Total - Square Feet	15,573	(634)	14,939		
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
HERITAGE PARK NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770768509		6
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 MEDI-CAL SETTLEMENT DATA</u>												
5	4.1	5	2	1	15	N/A	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 December 31, 2012 Report Date: January 17, 2013 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			9,772	75	9,847

Provider Name							Fiscal Period			Provider NPI		Adjustments
HERITAGE PARK NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1770768509		6
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>												
6	Not Reported			8A-1	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 AND 413.24 / CMS Pub. 15-1, Section 2300 and 2304			\$0	\$162,932	\$162,932