

**REPORT
ON THE
RATE SETTING AUDIT**

**HERITAGE GARDENS HEALTHCARE CENTER
LOMA LINDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1942273933**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Mary Anne Ruiz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 29, 2014

Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

HERITAGE GARDENS HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1942273933
FISCAL PERIOD ENDED DECEMBER 31, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,538, which resulted from Medi-Cal overpayments

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

Florence Westphal
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Laura Gale Niederhauser, Consultant
Medical Reimbursement Consultant
P.O. Box 839
Glendora, CA 91740

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

HERITAGE GARDENS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1942273933

OSHPD Facility No.:

206361195

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	\$ 2,845,962	\$ 83.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 829,000	\$ 24.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 806,295	\$ 23.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 281,383	\$ 8.21
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 62,067	\$ 1.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,954	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 67,840	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 387,160	\$ 11.30
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 723,760	\$ 21.12
11	Cost of Routine Service/Audited Total Costs	\$ 6,026,897	\$ 6,026,422	\$ 175.86
12	Total Patient Days (Adj)	34,269	34,269	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.87	\$ 175.86	
14	Overpayments (Adjs 6,7)	\$ 0	\$ (11,538)	
15	Medi-Cal Days (Adj 4)	24,997	24,954	
16	Medi-Cal Managed Care Days (Adj 5)		1,144	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

HERITAGE GARDENS HEALTHCARE CENTER

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1942273933

OSHPD Facility No.:

206361195

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility No.:
206361195

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	\$ 49,608	\$ 49,608		
160	Activities	70,701		\$ 70,701	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,725,653	49,608	70,701	2,845,962 *
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	\$ 2,845,962	\$ 49,608	\$ 70,701	\$ 2,845,962

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

NPI:
1942273933

OSHPD Facility Number:
206361195

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 100,663	\$ 100,663										
010	Housekeeping	167,352	0	\$ 167,352									
060	Laundry and Linen	98,699	2,512	4,175	\$ 105,386								
065	Dietary	330,347	14,846	24,682	0	\$ 369,875							
155	Social Services	N/A	526	875	0	0	\$ 1,402						
160	Activities	N/A	4,146	6,892	0	0	0	\$ 11,038					
165	Administration	N/A	4,310	7,166	0	0	0	0		\$ 11,476	\$ 11,476		
166	Medical Records	96,571	1,535	2,553	0	0	0	0		100,659		\$ 100,659	
170	Inservice Education - Nursing	76,792	1,711	2,844	0	0	0	0	\$ 81,347				
ANCILLARY SERVICES													
075	Patient Supplies		439	729	0	0	0	0	0	1,168	26	226	\$ 1,420
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	45	392	437
080	Physical Therapy		3,126	5,197	0	0	0	0	0	8,322	985	8,642	17,949
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,373	3,944	0	0	0	0	0	6,317	721	6,324	13,362
083	Speech Pathology		289	480	0	0	0	0	0	769	76	671	1,516
085	Pharmacy		0	0	0	0	0	0	0	0	469	4,115	4,584
090	Laboratory		0	0	0	0	0	0	0	0	59	517	576
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	90	789	879
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		64,639	107,461	105,386	369,875	1,402	11,038	81,347	741,148	8,991	78,862	829,000
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		212	353	0	0	0	0	0	565	14	121	700
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 870,424	\$ 100,663	\$ 167,352	\$ 105,386	\$ 369,875	\$ 1,402	\$ 11,038	\$ 81,347	\$ 758,289	\$ 11,476	\$ 100,659	\$ 870,424

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

NPI:
1942273933

OSHPD Facility Number:
206361195

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 220,696	\$ 220,696										
010	Housekeeping	52,453	0	\$ 52,453									
060	Laundry and Linen	34,667	5,506	1,309	\$ 41,482								
065	Dietary	257,014	32,549	7,736	0	\$ 297,299							
155	Social Services	219	1,154	274	0	0	\$ 1,647						
160	Activities	3,776	9,089	2,160	0	0	0	\$ 15,025					
165	Administration	N/A	9,450	2,246	0	0	0	0		\$ 11,696	\$ 11,696		
166	Medical Records	449	3,366	800	0	0	0	0		4,615		\$ 4,615	
170	Inservice Education - Nursing	1,414	3,751	892	0	0	0	0	\$ 6,057				
ANCILLARY SERVICES													
075	Patient Supplies	9,512	962	229	0	0	0	0	0	10,702	26	10	\$ 10,739
077	Specialized Support Surfaces	23,395	0	0	0	0	0	0	0	23,395	46	18	23,459
080	Physical Therapy	487,479	6,853	1,629	0	0	0	0	0	495,961	1,004	396	497,361
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	355,947	5,202	1,236	0	0	0	0	0	362,385	735	290	363,410
083	Speech Pathology	37,411	633	150	0	0	0	0	0	38,195	78	31	38,303
085	Pharmacy	245,610	0	0	0	0	0	0	0	245,610	478	189	246,277
090	Laboratory	30,886	0	0	0	0	0	0	0	30,886	60	24	30,970
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	47,120	0	0	0	0	0	0	0	47,120	92	36	47,248
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	256,608	141,715	33,682	41,482	297,299	1,647	15,025	6,057	793,516	9,163	3,616	806,295 *
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	5,319	465	110	0	0	0	0	0	5,894	14	6	5,914
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,069,975	\$ 220,696	\$ 52,453	\$ 41,482	\$ 297,299	\$ 1,647	\$ 15,025	\$ 6,057	\$ 2,053,664	\$ 11,696	\$ 4,615	\$ 2,069,975

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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)	\$ 304,702	82%							
	Property Tax (line 40)	67,211	18%	\$ 371,913						
005	Plant Operations and Maintenance			4,800	\$ 4,800					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			9,159	120	0	\$ 9,279			
065	Dietary			54,144	708	0	0	\$ 54,852		
155	Social Services			1,920	25	0	0	0	\$ 1,945	
160	Activities			15,119	198	0	0	0	0	\$ 15,317
165	Administration			15,719	206	0	0	0	0	0
166	Medical Records			5,600	73	0	0	0	0	0
170	Inservice Education - Nursing			6,240	82	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,600	21	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,399	149	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,653	113	0	0	0	0	0
083	Speech Pathology			1,053	14	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			235,734	3,082	0	9,279	54,852	1,945	15,317
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			773	10	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 371,913	100%	\$ 371,913	\$ 4,800	\$ 0	\$ 9,279	\$ 54,852	\$ 1,945	\$ 15,317

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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 82% Of Total	Property Tax 18% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 304,702	82%							
	Property Tax (line 40)	67,211	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,925	\$ 15,925				
166	Medical Records				5,673		\$ 5,673			
170	Inservice Education - Nursing			\$ 6,321						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,621	36	13	\$ 1,669	\$ 1,368	\$ 302
077	Specialized Support Surfaces			0	0	62	22	84	69	15
080	Physical Therapy			0	11,548	1,367	487	13,403	10,981	2,422
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,766	1,000	356	10,123	8,293	1,829
083	Speech Pathology			0	1,067	106	38	1,211	992	219
085	Pharmacy			0	0	651	232	883	723	160
090	Laboratory			0	0	82	29	111	91	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	125	44	169	139	31
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			6,321	326,530	12,476	4,444	343,450	281,383	62,067
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	783	19	7	809	663	146
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 371,913	100%	\$ 6,321	\$ 350,315	\$ 15,925	\$ 5,673	\$ 371,913	\$ 304,702	\$ 67,211

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

NPI:
1942273933

OSHPD Facility Number:
206361195

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,382												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	915,428												
	Total Costs Allocable as Administration	923,810	60%											
167	CDPH Licensing Fees	29,299	2%											
168	Professional Liability Insurance	86,591	6%											
169	Quality Assurance Fees	494,173	32%											
174	Caregiver Training	0	0%											
	Total	1,533,873	100%						\$ 1,533,873					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 1,168	\$ 10,702	\$ 1,621	\$ 13,491	3,444	\$ 2,074	\$ 66	\$ 194	\$ 1,110	\$ 0
077	Specialized Support Surfaces			0	0	23,395	0	23,395	5,973	3,597	114	337	1,924	0
080	Physical Therapy			0	8,322	495,961	11,548	515,831	131,689	79,313	2,515	7,434	42,427	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	6,317	362,385	8,766	377,468	96,366	58,039	1,841	5,440	31,047	0
083	Speech Pathology			0	769	38,195	1,067	40,031	10,220	6,155	195	577	3,292	0
085	Pharmacy			0	0	245,610	0	245,610	62,703	37,764	1,198	3,540	20,201	0
090	Laboratory			0	0	30,886	0	30,886	7,885	4,749	151	445	2,540	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	47,120	0	47,120	12,030	7,245	230	679	3,876	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			2,845,962	741,148	793,516	326,530	4,707,155	1,201,715	723,760	22,954	67,840	387,160	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	565	5,894	783	7,242	1,849	1,114	35	104	596	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,533,873		\$ 2,845,962	\$ 758,289	\$ 2,053,664	\$ 350,315	\$ 6,008,230	\$ 1,533,873					
	Total Administrative Costs							\$ 1,533,873		\$ 923,810	\$ 29,299	\$ 86,591	\$ 494,173	\$ 0
	Unit Cost Multiplier							0.25529531						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 112,135	\$ 16,311	\$ 21,598	\$ 150,044						
	TOTAL FACILITY COSTS							\$ 7,692,147						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

NPI:
1942273933

OSHPD Facility Number:
206361195

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	360									
010	Housekeeping	0	0								
060	Laundry and Linen	687	687	687							
065	Dietary	4,061	4,061	4,061							
155	Social Services	144	144	144							
160	Activities	1,134	1,134	1,134							
165	Administration	1,179	1,179	1,179							
166	Medical Records	420	420	420							
170	Inservice Education - Nursing	468	468	468							
	ANCILLARY SERVICES										
075	Patient Supplies	120	120	120						13,491	13,491
077	Specialized Support Surfaces									23,395	23,395
080	Physical Therapy	855	855	855						515,831	515,831
081	Respiratory Therapy									0	0
082	Occupational Therapy	649	649	649						377,468	377,468
083	Speech Pathology	79	79	79						40,031	40,031
085	Pharmacy									245,610	245,610
090	Laboratory									30,886	30,886
095	Home Health Services									0	0
100	Other Ancillary Services									47,120	47,120
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,681	17,681	17,681	203,028	101,514	2,982,261	2,982,261	2,982,261	4,707,155	4,707,155
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	58	58	58						7,242	7,242
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,895	27,535	27,535	203,028	101,514	2,982,261	2,982,261	2,982,261	6,008,230	6,008,230
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 49,608 0.016634359	\$ 70,701 0.023707181			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 100,663 3.65581987	\$ 167,352 6.07779190	\$ 105,386 0.51907122	\$ 369,875 3.64358805	\$ 1,402 0.00046999	\$ 11,038 0.00370119	\$ 81,347 0.02727707	\$ 11,476 0.00191004	\$ 100,659 0.01675354
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 220,696 8.01510804	\$ 52,453 1.90495733	\$ 41,482 0.20431706	\$ 297,299 2.92865403	\$ 1,647 0.00055243	\$ 15,025 0.00503824	\$ 6,057 0.00203087	\$ 11,696 0.00194662	\$ 4,615 0.00076818
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 371,913 13.33260441	\$ 4,800 0.17431406	\$ - 0.00000000	\$ 9,279 0.04570430	\$ 54,852 0.54033528	\$ 1,945 0.00065219	\$ 15,317 0.00513598	\$ 6,321 0.00211961	\$ 15,925 0.00265047	\$ 5,673 0.00094419

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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	\$ 70,858	\$ 0	\$ 70,858	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,805	0	29,805	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	220,696	0	220,696	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 321,359	\$ 0	\$ 321,359	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 119,254	\$ 0	\$ 119,254	(Sch 3)
010	.20-.39	Fringe Benefits	6300	48,098	0	48,098	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	52,453	0	52,453	(Sch 4)
010		Housekeeping - Total	6300	\$ 219,805	\$ 0	\$ 219,805	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 44,203	\$ 0	\$ 44,203	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	54,438	0	54,438	(Sch 5)
025		Depreciation: Equipment	7140	56,908	0	56,908	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,692	0	2,692	(Sch 5)
035		Leases and Rentals	7200	13,381	0	13,381	(Sch 5)
040		Property Taxes	7300	67,211	0	67,211	(Sch 5)
045		Property Insurance	7400	8,382	0	8,382	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	133,080	0	133,080	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 921,459	\$ 0	\$ 921,459	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,818	\$ 0	\$ 70,818	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,881	0	27,881	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,667	0	34,667	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,366	\$ 0	\$ 133,366	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 232,866	\$ 0	\$ 232,866	(Sch 3)
065	.20-.39	Fringe Benefits	6500	97,481	0	97,481	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	257,014	0	257,014	(Sch 4)
065		Dietary - Total	6500	\$ 587,361	\$ 0	\$ 587,361	
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	9,512	0	9,512	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,512	\$ 0	\$ 9,512	
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	23,395	0	23,395	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 23,395	\$ 0	\$ 23,395	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	487,479	0	487,479	(Sch 4)
080		Physical Therapy - Total	8200	\$ 487,479	\$ 0	\$ 487,479	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	0	\$ 0 (Sch 2)
081	.20-.39	Fringe Benefits	8220			0	0 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			0	0 (Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	355,947	0	355,947	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 355,947	\$ 0	\$ 355,947	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	37,411	0	37,411	(Sch 4)
083		Speech Pathology - Total	8280	\$ 37,411	\$ 0	\$ 37,411	
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	245,610	0	245,610	(Sch 4)
085		Pharmacy - Total	8300	\$ 245,610	\$ 0	\$ 245,610	
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	30,886	0	30,886	(Sch 4)
090		Laboratory - Total	8400	\$ 30,886	\$ 0	\$ 30,886	
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	47,120	0	47,120	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 47,120	\$ 0	\$ 47,120	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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		\$ 1,237,360	\$ 0	\$ 1,237,360	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,961,137	\$ 0	\$ 1,961,137	(Sch 2)
105	.20-.39	Fringe Benefits	6110	764,516	0	764,516	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	256,608	0	256,608	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,982,261	\$ 0	\$ 2,982,261	
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 GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	5,319	0	5,319
140		Beauty and Barber - Total	8900	\$ 5,319	\$ 0	\$ 5,319
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,987,580	\$ 0	\$ 2,987,580
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,831	\$ 0	\$ 36,831
155	.20-.39	Fringe Benefits	6600	12,777	0	12,777
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	219	0	219
155		Social Services - Total	6600	\$ 49,827	\$ 0	\$ 49,827

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

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

NPI:
1942273933

OSHPD Facility Number:
206361195

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	\$ 50,207	\$ 0	\$ 50,207	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,494	0	20,494	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,776	0	3,776	(Sch 4)
160		Activities - Total	6700	\$ 74,477	\$ 0	\$ 74,477	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 181,467	\$ 0	\$ 181,467	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,906	0	62,906	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	678,097	(7,042)	671,055	(Sch 6)
165		Administration - Total	6900	\$ 922,470	\$ (7,042)	\$ 915,428	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,068	\$ 0	\$ 74,068	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,503	0	22,503	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	449	0	449	(Sch 4)
166		Medical Records - Total	6900	\$ 97,020	\$ 0	\$ 97,020	
167		CDPH Licensing Fees	6900	\$ 29,299	\$ 0	\$ 29,299	(Sch 6)
168		Professional Liability Insurance	6900	\$ 86,591	\$ 0	\$ 86,591	(Sch 6)
169		Quality Assurance Fees	6900	\$ 494,173	\$ 0	\$ 494,173	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,975	\$ 0	\$ 54,975	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,817	0	21,817	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,414	0	1,414	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,206	\$ 0	\$ 78,206	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,832,063	\$ (7,042)	\$ 1,825,021	
200		Total		\$ 7,699,189	\$ (7,042)	\$ 7,692,147	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 130,066
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
HERITAGE GARDENS HEALTHCARE CENTER

NPI:
1942273933

OSHPD Facility Number:
206361195

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	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							

Provider Name							Fiscal Period			NPI		Adjustments
HERITAGE GARDENS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1942273933		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$130,066	\$130,066

Provider Name							Fiscal Period		NPI		Adjustments
HERITAGE GARDENS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1942273933		7
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>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Progressive Health Care Home Office Cost Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$678,097	(\$7,042)	\$671,055	

Provider Name							Fiscal Period	NPI		Adjustments
HERITAGE GARDENS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1942273933		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENT TO REPORTED STATISTICS										
3	10.7	010	1,2	7	010	Housekeeping (Square Feet)	100	(100)	0	
	10.7	060	1,2,3	7	060	Laundry and Linen	648	39	687	
	10.7	065	1,2,3	7	065	Dietary	3,402	659	4,061	
	10.7	080	1,2,3	7	080	Physical Therapy	1,594	(739)	855	
	10.7	082	1,2,3	7	082	Occupational Therapy	200	449	649	
	10.7	083	1,2,3	7	083	Speech Pathology	150	(71)	79	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	16,211	1,470	17,681	
	10.7	160	1,2,3	7	160	Activities	355	779	1,134	
	10.7	165	1,2,3	7	165	Administration	1,628	(449)	1,179	
	10.7	166	1,2,3	7	166	Medical Records	408	12	420	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	463	5	468	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	25,841	2,054	27,895	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	25,481	2,054	27,535	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	25,381	2,154	27,535	
To adjust square feet statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Section 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
HERITAGE GARDENS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1942273933		7
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 PATIENT DAYS</u>										
4	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 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 51511	24,997	(43)	24,954	
5	Not Reported			1	16	Medi-Cal Managed Care Days - Skilled Nursing Care 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	1,144	1,144	

Provider Name							Fiscal Period			NPI		Adjustments
HERITAGE GARDENS HEALTHCARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1942273933		7
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>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments - Skilled Nursing Care			\$0		
6							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				\$3,664	
7							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				<u>7,874</u> \$11,538	\$11,538