

**REPORT
ON THE
RATE SETTING AUDIT**

**ORANGE HEALTHCARE AND WELLNESS CENTRE
ORANGE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376776617**

**FISCAL PERIOD ENDED
MAY 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 11, 2013

Jeremy Meldrum, Administrator
Orange Healthcare and Wellness Centre
920 West La Veta
Orange, CA 92668

ORANGE HEALTHCARE AND WELLNESS CENTRE
NATIONAL PROVIDER IDENTIFIER (NPI) 1376776617
FISCAL PERIOD ENDED MAY 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 Fee-For-Service Rate Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

cc: Cathy Storr
Axiom Healthcare Group
572 W. 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility No.:
206301204

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	\$ 3,476,387	\$ 104.67
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 798,327	\$ 24.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 754,639	\$ 22.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 705,993	\$ 21.26
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,387	\$ 1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,449	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 69,361	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 310,310	\$ 9.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 723,708	\$ 21.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,208,599	\$ 6,893,563	\$ 207.56
12	Total Patient Days (Adj)	33,212	33,212	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 217.05	\$ 207.56	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	19,072	360	
16	Medi-Cal Managed Care Days (Adj 4)		14,232	
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:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility No.:
206301204

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:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility No.:
206301204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 91,340	\$ 91,340		
160	Activities	101,168		\$ 101,168	
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	580,318	0	0	580,318
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	549,638	0	0	549,638
083	Speech Pathology	82,570	0	0	82,570
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	3,283,879	91,340	101,168	3,476,387
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	\$ 4,688,913	\$ 91,340	\$ 101,168	\$ 4,688,913

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 57,935	\$ 57,935										
010	Housekeeping	219,157	250	\$ 219,407									
060	Laundry and Linen	50,542	2,031	7,726	\$ 60,299								
065	Dietary	339,170	4,251	16,169	0	\$ 359,590							
155	Social Services	N/A	202	766	0	0	\$ 968						
160	Activities	N/A	1,576	5,995	0	0	0	\$ 7,572					
165	Administration	N/A	423	1,607	0	0	0	0		\$ 2,030	\$ 2,030		
166	Medical Records	98,175	1,274	4,846	0	0	0	0		104,295		\$ 104,295	
170	Inservice Education - Nursing	81,512	1,004	3,820	0	0	0	0	\$ 86,336				
ANCILLARY SERVICES													
075	Patient Supplies		699	2,658	0	0	0	0	0	3,357	17	877	\$ 4,251
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	403	411
080	Physical Therapy		1,004	3,820	0	0	0	0	0	4,824	163	8,376	13,363
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,001	3,807	0	0	0	0	0	4,808	151	7,757	12,716
083	Speech Pathology		1,001	3,807	0	0	0	0	0	4,808	28	1,434	6,271
085	Pharmacy		0	0	0	0	0	0	0	0	148	7,589	7,736
090	Laboratory		0	0	0	0	0	0	0	0	6	310	316
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	16	835	851
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		42,796	162,778	60,299	359,590	968	7,572	86,336	720,340	1,489	76,498	798,327 *
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		423	1,607	0	0	0	0	0	2,030	4	215	2,249
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 846,491	\$ 57,935	\$ 219,407	\$ 60,299	\$ 359,590	\$ 968	\$ 7,572	\$ 86,336	\$ 740,167	\$ 2,030	\$ 104,295	\$ 846,491

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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	\$ 251,226	\$ 251,226										
010	Housekeeping	15,906	1,085	\$ 16,991									
060	Laundry and Linen	17,652	8,808	598	\$ 27,059								
065	Dietary	256,572	18,434	1,252	0	\$ 276,258							
155	Social Services	4,774	874	59	0	0	\$ 5,707						
160	Activities	10,717	6,835	464	0	0	0	\$ 18,017					
165	Administration	N/A	1,832	124	0	0	0	0		\$ 1,957	\$ 1,957		
166	Medical Records	23,835	5,525	375	0	0	0	0		29,735		\$ 29,735	
170	Inservice Education - Nursing	0	4,355	296	0	0	0	0	\$ 4,651				
	ANCILLARY SERVICES												
075	Patient Supplies	48,480	3,030	206	0	0	0	0	0	51,716	16	250	\$ 51,982
077	Specialized Support Surfaces	29,766	0	0	0	0	0	0	0	29,766	8	115	29,888
080	Physical Therapy	14,961	4,355	296	0	0	0	0	0	19,612	157	2,388	22,157
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,341	295	0	0	0	0	0	4,636	146	2,212	6,993
083	Speech Pathology	0	4,341	295	0	0	0	0	0	4,636	27	409	5,071
085	Pharmacy	560,602	0	0	0	0	0	0	0	560,602	142	2,164	562,908
090	Laboratory	22,876	0	0	0	0	0	0	0	22,876	6	88	22,970
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	61,697	0	0	0	0	0	0	0	61,697	16	238	61,951
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	201,518	185,580	12,606	27,059	276,258	5,707	18,017	4,651	731,394	1,435	21,810	754,639 *
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	6,013	1,832	124	0	0	0	0	0	7,970	4	61	8,035
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,526,595	\$ 251,226	\$ 16,991	\$ 27,059	\$ 276,258	\$ 5,707	\$ 18,017	\$ 4,651	\$ 1,494,904	\$ 1,957	\$ 29,735	\$ 1,526,595

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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)	\$ 766,877	95%							
	Property Tax (line 40)	37,353	5%	\$ 804,230						
005	Plant Operations and Maintenance			4,620	\$ 4,620					
010	Housekeeping			3,454	20	\$ 3,474				
060	Laundry and Linen			28,035	162	122	\$ 28,320			
065	Dietary			58,672	339	256	0	\$ 59,267		
155	Social Services			2,781	16	12	0	0	\$ 2,809	
160	Activities			21,755	126	95	0	0	0	\$ 21,976
165	Administration			5,831	34	25	0	0	0	0
166	Medical Records			17,584	102	77	0	0	0	0
170	Inservice Education - Nursing			13,861	80	60	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,644	56	42	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,861	80	60	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,816	80	60	0	0	0	0
083	Speech Pathology			13,816	80	60	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			590,669	3,413	2,577	28,320	59,267	2,809	21,976
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,831	34	25	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 804,230	100%	\$ 804,230	\$ 4,620	\$ 3,474	\$ 28,320	\$ 59,267	\$ 2,809	\$ 21,976

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 766,877	95%							
	Property Tax (line 40)	37,353	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,890	\$ 5,890				
166	Medical Records				17,762		\$ 17,762			
170	Inservice Education - Nursing			\$ 14,001						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,742	50	149	\$ 9,941	\$ 9,479	\$ 462
077	Specialized Support Surfaces			0	0	23	69	91	87	4
080	Physical Therapy			0	14,001	473	1,426	15,901	15,162	739
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,956	438	1,321	15,715	14,985	730
083	Speech Pathology			0	13,956	81	244	14,281	13,618	663
085	Pharmacy			0	0	429	1,292	1,721	1,641	80
090	Laboratory			0	0	17	53	70	67	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	47	142	189	181	9
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			14,001	723,032	4,321	13,028	740,381	705,993	34,387
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,890	12	37	5,939	5,663	276
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 804,230	100%	\$ 14,001	\$ 780,578	\$ 5,890	\$ 17,762	\$ 804,230	\$ 766,877	\$ 37,353

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,797												
055	Interest - Other	117,670												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	860,208												
	Total Costs Allocable as Administration	986,675	64%											
167	CDPH Licensing Fees	27,880	2%											
168	Professional Liability Insurance	94,564	6%											
169	Quality Assurance Fees	423,065	28%											
174	Caregiver Training	0	0%											
	Total	1,532,184	100%						\$ 1,532,184					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,357	\$ 51,716	\$ 9,742	\$ 64,814	12,889	\$ 8,300	\$ 235	\$ 796	\$ 3,559	\$ -
077	Specialized Support Surfaces			0	0	29,766	0	29,766	5,919	3,812	108	365	1,634	0
080	Physical Therapy			580,318	4,824	19,612	14,001	618,755	123,050	79,240	2,239	7,594	33,976	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			549,638	4,808	4,636	13,956	573,038	113,958	73,385	2,074	7,033	31,466	0
083	Speech Pathology			82,570	4,808	4,636	13,956	105,970	21,074	13,571	383	1,301	5,819	0
085	Pharmacy			0	0	560,602	0	560,602	111,485	71,793	2,029	6,881	30,783	0
090	Laboratory			0	0	22,876	0	22,876	4,549	2,930	83	281	1,256	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61,697	0	61,697	12,270	7,901	223	757	3,388	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			3,476,387	720,340	731,394	723,032	5,651,153	1,123,829	723,708	20,449	69,361	310,310	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	2,030	7,970	5,890	15,890	3,160	2,035	57	195	873	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,532,184		\$ 4,688,913	\$ 740,167	\$ 1,494,904	\$ 780,578	\$ 7,704,561	\$ 1,532,184					
	Total Administrative Costs							\$ 1,532,184		\$ 986,675	\$ 27,880	\$ 94,564	\$ 423,065	\$ -
	Unit Cost Multiplier							0.19886714						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 106,324	\$ 31,691	\$ 23,652	\$ 161,668							
	TOTAL FACILITY COSTS							\$ 9,398,413						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	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	103									
010	Housekeeping	77	77								
060	Laundry and Linen	625	625	625							
065	Dietary	1,308	1,308	1,308							
155	Social Services	62	62	62							
160	Activities	485	485	485							
165	Administration	130	130	130							
166	Medical Records	392	392	392							
170	Inservice Education - Nursing	309	309	309							
	ANCILLARY SERVICES										
075	Patient Supplies	215	215	215						64,814	64,814
077	Specialized Support Surfaces									29,766	29,766
080	Physical Therapy	309	309	309						618,755	618,755
081	Respiratory Therapy									0	0
082	Occupational Therapy	308	308	308						573,038	573,038
083	Speech Pathology	308	308	308						105,970	105,970
085	Pharmacy									560,602	560,602
090	Laboratory									22,876	22,876
095	Home Health Services									0	0
100	Other Ancillary Services									61,697	61,697
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,168	13,168	13,168	327,830	98,349	3,485,397	3,485,397	3,485,397	5,651,153	5,651,153
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	130	130	130						15,890	15,890
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,929	17,826	17,749	327,830	98,349	3,485,397	3,485,397	3,485,397	7,704,561	7,704,561
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 91,340 0.026206484	\$ 101,168 0.029026249			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,935 3.25002805	\$ 219,407 12.36166839	\$ 60,299 0.18393469	\$ 359,590 3.65626594	\$ 968 0.00027771	\$ 7,572 0.00217240	\$ 86,336 0.02477078	\$ 2,030 0.00026342	\$ 104,295 0.01353676
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 251,226 14.09323460	\$ 16,991 0.95730346	\$ 27,059 0.08253847	\$ 276,258 2.80895692	\$ 5,707 0.00163744	\$ 18,017 0.00516914	\$ 4,651 0.00133432	\$ 1,957 0.00025395	\$ 29,735 0.00385938
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 804,230 44.85637794	\$ 4,620 0.25918360	\$ 3,474 0.19572360	\$ 28,320 0.08638487	\$ 59,267 0.60262088	\$ 2,809 0.00080602	\$ 21,976 0.00630516	\$ 14,001 0.00401710	\$ 5,890 0.00076454	\$ 17,762 0.00230539

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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	\$ 45,850	\$ 0	\$ 45,850	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,085	0	12,085	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	251,226	0	251,226	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,161	\$ 0	\$ 309,161	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 169,058	\$ 0	\$ 169,058	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,099	0	50,099	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,906	0	15,906	(Sch 4)
010		Housekeeping - Total	6300	\$ 235,063	\$ 0	\$ 235,063	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,979	0	2,979	(Sch 5)
025		Depreciation: Equipment	7140	12,829	0	12,829	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,981	0	1,981	(Sch 5)
035		Leases and Rentals	7200	749,088	0	749,088	(Sch 5)
040		Property Taxes	7300	37,353	0	37,353	(Sch 5)
045		Property Insurance	7400	8,797	0	8,797	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 117,670	\$ 0	\$ 117,670	(Sch 6)
057		Subtotal 005 - 055		\$ 1,474,921	\$ 0	\$ 1,474,921	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,863	\$ 0	\$ 37,863	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,679	0	12,679	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,652	0	17,652	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,194	\$ 0	\$ 68,194	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 262,899	\$ 0	\$ 262,899	(Sch 3)
065	.20-.39	Fringe Benefits	6500	76,271	0	76,271	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	256,572	0	256,572	(Sch 4)
065		Dietary - Total	6500	\$ 595,742	\$ 0	\$ 595,742	
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	48,480	0	48,480	(Sch 4)
075		Patient Supplies - Total	8100	\$ 48,480	\$ 0	\$ 48,480	
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	29,766	0	29,766	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 29,766	\$ 0	\$ 29,766	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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	580,318	0	580,318	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	14,961	0	14,961	(Sch 4)
080		Physical Therapy - Total	8200	\$ 595,279	\$ 0	\$ 595,279	
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	549,638	0	549,638	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 549,638	\$ 0	\$ 549,638	
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	82,570	0	82,570	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 82,570	\$ 0	\$ 82,570	
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	560,602	0	560,602	(Sch 4)
085		Pharmacy - Total	8300	\$ 560,602	\$ 0	\$ 560,602	
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	22,876	0	22,876	(Sch 4)
090		Laboratory - Total	8400	\$ 22,876	\$ 0	\$ 22,876	
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	61,697	0	61,697	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 61,697	\$ 0	\$ 61,697	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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		\$ 1,950,908	\$ 0	\$ 1,950,908	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,453,717	\$ 0	\$ 2,453,717	(Sch 2)
105	.20-.39	Fringe Benefits	6110	743,441	0	743,441	(Sch 2)
105	.49	Agency Staff	6110	86,721	0	86,721	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,518	0	201,518	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,485,397	\$ 0	\$ 3,485,397	
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:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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	6,013	0	6,013 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,013	\$ 0	\$ 6,013
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		\$ 3,491,410	\$ 0	\$ 3,491,410
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 71,867	\$ 0	\$ 71,867 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,473	0	19,473 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,774	0	4,774 (Sch 4)
155		Social Services - Total	6600	\$ 96,114	\$ 0	\$ 96,114

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE AND WELLNESS CENTRE

Fiscal Period:
JUNE 1, 2010 THROUGH MAY 31, 2011

Provider NPI:
1376776617

OSHPD Facility Number:
206301204

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	\$ 79,810	\$ 0	\$ 79,810	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,358	0	21,358	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,717	0	10,717	(Sch 4)
160		Activities - Total	6700	\$ 111,885	\$ 0	\$ 111,885	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 343,855	\$ 0	\$ 343,855	(Sch 6)
165	.20-.39	Fringe Benefits	6900	107,009	0	107,009	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	768,203	(358,859)	409,344	(Sch 6)
165		Administration - Total	6900	\$ 1,219,067	\$ (358,859)	\$ 860,208	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 80,187	\$ 0	\$ 80,187	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,988	0	17,988	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	23,835	0	23,835	(Sch 4)
166		Medical Records - Total	6900	\$ 122,010	\$ 0	\$ 122,010	
167		CDPH Licensing Fees	6900	\$ 27,880	\$ 0	\$ 27,880	(Sch 6)
168		Professional Liability Insurance	6900	\$ 94,564	\$ 0	\$ 94,564	(Sch 6)
169		Quality Assurance Fees	6900	\$ 423,065	\$ 0	\$ 423,065	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,088	\$ 0	\$ 64,088	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,424	0	17,424	(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	\$ 81,512	\$ 0	\$ 81,512	
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		\$ 2,176,097	\$ (358,859)	\$ 1,817,238	
200		Total		\$ 9,757,272	\$ (358,859)	\$ 9,398,413	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ORANGE HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011	1376776617	4	
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>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable related party management fee 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304	\$768,203	(\$358,859)	\$409,344

Provider Name							Fiscal Period		Provider NPI		Adjustments
ORANGE HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011		1376776617		4
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 STATISTICS</u>											
2	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	261	(158)	103	
	10.7	010	1,2	7	010	N/A	Housekeeping	48	29	77	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	750	(125)	625	
	10.7	065	1,2,3	7	065	N/A	Dietary	1,886	(578)	1,308	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	195	20	215	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	474	(165)	309	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	412	(104)	308	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	40	268	308	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	17,088	(3,920)	13,168	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	108	22	130	
	10.7	155	1,2,3	7	155	N/A	Social Services	86	(24)	62	
	10.7	160	1,2,3	7	160	N/A	Activities	424	61	485	
	10.7	165	1,2,3	7	165	N/A	Administration	1,703	(1,573)	130	
	10.7	166	1,2,3	7	166	N/A	Medical Records	391	1	392	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	309	309	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	23,866	(5,937)	17,929	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	23,605	(5,779)	17,826	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	23,557	(5,808)	17,749	
							To adjust square footage statistics to agree with the provider's prior year audit report 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
ORANGE HEALTHCARE AND WELLNESS CENTRE							JUNE 1, 2010 THROUGH MAY 31, 2011		1376776617		4
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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: June 01, 2010 through May 31, 2011 Payment Period: June 01, 2010 through January 28, 2013 Report Date: January 29, 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	19,072	(18,712)	360	
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	14,232	14,232	