

**REPORT
ON THE
RATE SETTING AUDIT
MID-WILSHIRE HEALTH CARE CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528131612
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditors: Tina Ho and Erica Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

Gretta Bernabe
Finance Officer
JPH Consulting, Inc.
1101 Crenshaw Boulevard
Los Angeles, CA 90019

MID-WILSHIRE HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1528131612
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$2,841, 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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility No.:
206190533

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	\$ 2,285,339	\$ 81.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 584,868	\$ 20.74
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 357,043	\$ 12.66
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 447,125	\$ 15.85
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,293	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,783	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,809	\$ 2.44
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 343,600	\$ 12.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 295,935	\$ 10.49
11	Cost of Routine Service/Audited Total Costs	\$ 4,567,756	\$ 4,427,797	\$ 157.00
12	Total Patient Days (Adj)	28,202	28,202	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 161.97	\$ 157.00	
14	Overpayments (Adj 21)	\$ 0	\$ 2,841	
15	Medi-Cal Days (Adj 20)	25,773	25,269	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility No.:
206190533

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility No.:
206190533

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	\$ 47,852	\$ 47,852		
160	Activities	38,912		\$ 38,912	
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	2,198,575	47,852	38,912	2,285,339 *
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	\$ 2,285,339	\$ 47,852	\$ 38,912	\$ 2,285,339

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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	\$ 63,219	\$ 63,219										
010	Housekeeping	135,373	6,637	\$ 142,010									
060	Laundry and Linen	79,024	1,552	3,895	\$ 84,471								
065	Dietary	224,435	3,632	9,115	0	\$ 237,182							
155	Social Services	N/A	790	1,982	0	0	\$ 2,772						
160	Activities	N/A	3,076	7,721	0	0	0	\$ 10,797					
165	Administration	N/A	2,909	7,302	0	0	0	0	\$ 10,212	\$ 10,212			
166	Medical Records	34,592	1,056	2,650	0	0	0	0	38,298		\$ 38,298		
170	Inservice Education - Nursing	63,077	564	1,415	0	0	0	0	\$ 65,055				
ANCILLARY SERVICES													
075	Patient Supplies		1,203	3,019	0	0	0	0	0	4,221	444	1,664	\$ 6,329
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	10	36	46
080	Physical Therapy		1,584	3,975	0	0	0	0	0	5,559	286	1,071	6,915
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	121	453	573
083	Speech Pathology		0	0	0	0	0	0	0	0	37	137	174
085	Pharmacy		0	0	0	0	0	0	0	0	99	371	469
090	Laboratory		0	0	0	0	0	0	0	0	16	62	78
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	56	210	266
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		40,217	100,936	84,471	237,182	2,772	10,797	65,055	541,431	9,144	34,294	584,868 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 599,720	\$ 63,219	\$ 142,010	\$ 84,471	\$ 237,182	\$ 2,772	\$ 10,797	\$ 65,055	\$ 551,211	\$ 10,212	\$ 38,298	\$ 599,720

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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	\$ 109,755	\$ 109,755										
010	Housekeeping	34,778	11,522	\$ 46,300									
060	Laundry and Linen	27,143	2,694	1,270	\$ 31,107								
065	Dietary	156,631	6,305	2,972	0	\$ 165,908							
155	Social Services	0	1,371	646	0	0	\$ 2,018						
160	Activities	2,693	5,341	2,517	0	0	0	\$ 10,551					
165	Administration	N/A	5,051	2,381	0	0	0	0		\$ 7,432	\$ 7,432		
166	Medical Records	1,999	1,833	864	0	0	0	0		4,696		\$ 4,696	
170	Inservice Education - Nursing	0	979	461	0	0	0	0	\$ 1,440				
ANCILLARY SERVICES													
075	Patient Supplies	157,537	2,088	984	0	0	0	0	0	160,609	323	204	\$ 161,136
077	Specialized Support Surfaces	3,808	0	0	0	0	0	0	0	3,808	7	4	3,819
080	Physical Therapy	89,224	2,750	1,296	0	0	0	0	0	93,270	208	131	93,609
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	47,737	0	0	0	0	0	0	0	47,737	88	56	47,880
083	Speech Pathology	14,483	0	0	0	0	0	0	0	14,483	27	17	14,526
085	Pharmacy	39,078	0	0	0	0	0	0	0	39,078	72	45	39,195
090	Laboratory	6,513	0	0	0	0	0	0	0	6,513	12	8	6,533
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,187	0	0	0	0	0	0	0	22,187	41	26	22,254
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	32,430	69,821	32,909	31,107	165,908	2,018	10,551	1,440	346,183	6,655	4,205	357,043 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 745,996	\$ 109,755	\$ 46,300	\$ 31,107	\$ 165,908	\$ 2,018	\$ 10,551	\$ 1,440	\$ 733,868	\$ 7,432	\$ 4,696	\$ 745,996

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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)	\$ 473,937	94%							
	Property Tax (line 40)	29,990	6%	\$ 503,927						
005	Plant Operations and Maintenance			7,757	\$ 7,757					
010	Housekeeping			52,087	814	\$ 52,902				
060	Laundry and Linen			12,181	190	1,451	\$ 13,822			
065	Dietary			28,505	446	3,396	0	\$ 32,346		
155	Social Services			6,199	97	739	0	0	\$ 7,035	
160	Activities			24,143	377	2,876	0	0	0	\$ 27,397
165	Administration			22,835	357	2,720	0	0	0	0
166	Medical Records			8,287	130	987	0	0	0	0
170	Inservice Education - Nursing			4,424	69	527	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			9,439	148	1,124	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,430	194	1,481	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	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			315,640	4,935	37,601	13,822	32,346	7,035	27,397
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 503,927	100%	\$ 503,927	\$ 7,757	\$ 52,902	\$ 13,822	\$ 32,346	\$ 7,035	\$ 27,397

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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)	\$ 473,937	94%							
	Property Tax (line 40)	29,990	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,912	\$ 25,912				
166	Medical Records				9,403		\$ 9,403			
170	Inservice Education - Nursing			\$ 5,020						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,711	1,126	409	\$ 12,246	\$ 11,517	\$ 729
077	Specialized Support Surfaces			0	0	24	9	33	31	2
080	Physical Therapy			0	14,105	725	263	15,092	14,194	898
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	306	111	417	393	25
083	Speech Pathology			0	0	93	34	127	119	8
085	Pharmacy			0	0	251	91	342	321	20
090	Laboratory			0	0	42	15	57	54	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	142	52	194	182	12
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			5,020	443,795	23,203	8,420	475,418	447,125	28,293
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 503,927	100%	\$ 5,020	\$ 468,611	\$ 25,912	\$ 9,403	\$ 503,927	\$ 473,937	\$ 29,990

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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. 41% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 47% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,299												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	326,188												
	Total Costs Allocable as Administration	330,487	41%											
167	CDPH Licensing Fees	18,743	2%											
168	Professional Liability Insurance	76,843	9%											
169	Quality Assurance Fees	383,718	47%											
174	Caregiver Training	0	0%											
	Total	809,791	100%						\$ 809,791					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,221	\$ 160,609	\$ 10,711	\$ 175,542	35,195	\$ 14,363	\$ 815	\$ 3,340	\$ 16,677	\$ -
077	Specialized Support Surfaces			0	0	3,808	0	3,808	763	312	18	72	362	0
080	Physical Therapy			0	5,559	93,270	14,105	112,933	22,642	9,241	524	2,149	10,729	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	47,737	0	47,737	9,571	3,906	222	908	4,535	0
083	Speech Pathology			0	0	14,483	0	14,483	2,904	1,185	67	276	1,376	0
085	Pharmacy			0	0	39,078	0	39,078	7,835	3,197	181	743	3,713	0
090	Laboratory			0	0	6,513	0	6,513	1,306	533	30	124	619	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,187	0	22,187	4,448	1,815	103	422	2,108	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			2,285,339	541,431	346,183	443,795	3,616,748	725,127	295,935	16,783	68,809	343,600	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 809,791		\$ 2,285,339	\$ 551,211	\$ 733,868	\$ 468,611	\$ 4,039,029	\$ 809,791					
	Total Administrative Costs							\$ 809,791		\$ 330,487	\$ 18,743	\$ 76,843	\$ 383,718	\$ -
	Unit Cost Multiplier							0.20049150						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,509	\$ 12,128	\$ 35,316	\$ 95,953							
	TOTAL FACILITY COSTS							\$ 4,944,773						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	Soc Srvs (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	249									
010	Housekeeping	1,672	1,672								
060	Laundry and Linen	391	391	391							
065	Dietary	915	915	915							
155	Social Services	199	199	199							
160	Activities	775	775	775							
165	Administration	733	733	733							
166	Medical Records	266	266	266							
170	Inservice Education - Nursing	142	142	142							
	ANCILLARY SERVICES										
075	Patient Supplies	303	303	303						175,542	175,542
077	Specialized Support Surfaces									3,808	3,808
080	Physical Therapy	399	399	399						112,933	112,933
081	Respiratory Therapy									0	0
082	Occupational Therapy									47,737	47,737
083	Speech Pathology									14,483	14,483
085	Pharmacy									39,078	39,078
090	Laboratory									6,513	6,513
095	Home Health Services									0	0
100	Other Ancillary Services									22,187	22,187
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,132	10,132	10,132	601,250	83,715	2,231,005	2,231,005	2,231,005	3,616,748	3,616,748
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,176	15,927	14,255	601,250	83,715	2,231,005	2,231,005	2,231,005	4,039,029	4,039,029
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 47,852 0.02144863	\$ 38,912 0.017441467			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,219 3.96929742	\$ 142,010 9.96209507	\$ 84,471 0.14049260	\$ 237,182 2.83321059	\$ 2,772 0.00124265	\$ 10,797 0.00483945	\$ 65,055 0.02915962	\$ 10,212 0.00252826	\$ 38,298 0.00948192
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 109,755 6.89112827	\$ 46,300 3.24798081	\$ 31,107 0.05173787	\$ 165,908 1.98182267	\$ 2,018 0.00090438	\$ 10,551 0.00472917	\$ 1,440 0.00064534	\$ 7,432 0.00184004	\$ 4,696 0.00116266
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 503,927 31.15275717	\$ 7,757 0.48703689	\$ 52,902 3.71110036	\$ 13,822 0.02298911	\$ 32,346 0.38638319	\$ 7,035 0.00315321	\$ 27,397 0.01228009	\$ 5,020 0.00225003	\$ 25,912 0.00641545	\$ 9,403 0.00232812

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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	\$ 53,150	\$ 0	\$ 53,150	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,069	0	10,069	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	109,755	0	109,755	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 172,974	\$ 0	\$ 172,974	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 108,260	\$ 0	\$ 108,260	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,113	0	27,113	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	34,778	0	34,778	(Sch 4)
010		Housekeeping - Total	6300	\$ 170,151	\$ 0	\$ 170,151	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	557	0	557	(Sch 5)
025		Depreciation: Equipment	7140	479	0	479	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,983	(1,983)	0	(Sch 5)
035		Leases and Rentals	7200	464,144	8,757	472,901	(Sch 5)
040		Property Taxes	7300	29,990	0	29,990	(Sch 5)
045		Property Insurance	7400	4,299	0	4,299	(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		\$ 844,577	\$ 6,774	\$ 851,351	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,940	\$ 0	\$ 59,940	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,084	0	19,084	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,758	(4,615)	27,143	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 110,782	\$ (4,615)	\$ 106,167	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 183,347	\$ 0	\$ 183,347	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,088	0	41,088	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	157,342	(711)	156,631	(Sch 4)
065		Dietary - Total	6500	\$ 381,777	\$ (711)	\$ 381,066	
070		Provision for Bad Debts	7700	\$ 9,569	(9,569)	\$ 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	145,866	11,671	157,537	(Sch 4)
075		Patient Supplies - Total	8100	\$ 145,866	\$ 11,671	\$ 157,537	
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	3,808	0	3,808	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,808	\$ 0	\$ 3,808	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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	89,224	0	89,224	(Sch 4)
080		Physical Therapy - Total	8200	\$ 89,224	\$ 0	\$ 89,224	
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	47,737	0	47,737	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 47,737	\$ 0	\$ 47,737	
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	14,483	0	14,483	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,483	\$ 0	\$ 14,483	
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	39,078	0	39,078	(Sch 4)
085		Pharmacy - Total	8300	\$ 39,078	\$ 0	\$ 39,078	
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	6,279	234	6,513	(Sch 4)
090		Laboratory - Total	8400	\$ 6,279	\$ 234	\$ 6,513	
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	14,480	7,707	22,187	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,480	\$ 7,707	\$ 22,187	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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		\$ 360,955	\$ 19,612	\$ 380,567	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,697,661	\$ 0	\$ 1,697,661	(Sch 2)
105	.20-.39	Fringe Benefits	6110	500,914	0	500,914	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	57,150	(24,720)	32,430	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,255,725	\$ (24,720)	\$ 2,231,005	
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:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		\$ 2,255,725	\$ (24,720)	\$ 2,231,005
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,924	\$ 0	\$ 36,924 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,928	0	10,928 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 47,852	\$ 0	\$ 47,852

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MID-WILSHIRE HEALTH CARE CENTER

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

Provider NPI:
1528131612

OSHPD Facility Number:
206190533

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	\$ 30,858	\$ 0	\$ 30,858	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,054	0	8,054	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,693	0	2,693	(Sch 4)
160		Activities - Total	6700	\$ 41,605	\$ 0	\$ 41,605	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 138,836	\$ (30,704)	\$ 108,132	(Sch 6)
165	.20-.39	Fringe Benefits	6900	32,373	(8,337)	24,036	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	340,400	(146,380)	194,020	(Sch 6)
165		Administration - Total	6900	\$ 511,609	\$ (185,421)	\$ 326,188	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,809	\$ 0	\$ 29,809	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,783	0	4,783	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,999	0	1,999	(Sch 4)
166		Medical Records - Total	6900	\$ 36,591	\$ 0	\$ 36,591	
167		CDPH Licensing Fees	6900	\$	\$ 18,743	\$ 18,743	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,225	\$ (10,382)	\$ 76,843	(Sch 6)
169		Quality Assurance Fees	6900	\$ 383,718	\$ 0	\$ 383,718	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,848	\$ 0	\$ 57,848	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,229	0	5,229	(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	\$ 63,077	\$ 0	\$ 63,077	
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		\$ 1,171,677	\$ (177,060)	\$ 994,617	
200		Total		\$ 5,135,062	\$ (190,289)	\$ 4,944,773	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 110,367	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528131612		21
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 total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$110,367	\$110,367

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528131612		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$464,144	\$8,757	\$472,901	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	31,758	(4,615)	27,143	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	157,342	(711)	156,631	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	57,150	(308)	56,842 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	340,400	(3,123)	337,277 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$337,277	(\$18,743)	\$318,534 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	18,743	18,743	
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$56,842	(\$4,800)	\$52,042 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 318,534	4,800	323,334 *	
							To reclassify medical director fees to the Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)				
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$145,866	\$11,671	\$157,537	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 52,042	(11,671)	40,371 *	
							To reclassify oxygen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528131612		21	
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>											
6	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$14,480	\$7,707	\$22,187	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 40,371	(7,707)	32,664 *	
							To reclassify x-ray expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
7	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$6,279	\$234	\$6,513	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 32,664	(234)	32,430	
							To reclassify laboratory expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
8	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$1,983	(\$1,983)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 323,334	1,983	325,317 *	
							To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528131612		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$325,317		
9							To adjust reported home office costs to agree with the JPH Consulting, Inc. 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			(\$25,418)	
10							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2105.10, 2122.1 and 2122.2			(106,532)	
11							To eliminate public relations/marketing expense not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2			(1,646)	
12							To eliminate donation and contribution expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(400) <u>(\$133,996)</u>	\$191,321 *
13	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		\$87,225	(\$7,111)	\$80,114 *
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$191,321	\$2,699	\$194,020
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify loss control services insurance expense from the Professional Liability Insurance cost center to the Administration cost center and to adjust loss control services insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, 2306 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	*	80,114	(3,271)	76,843

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528131612		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
15	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$9,569	(\$9,569)	\$0
16	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$138,836	(\$30,704)	\$108,132
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate salaries and benefits expense for an employee since the salaries and benefits expenses were claimed on the home office cost report. 42 CFR 413.17 / CMS Pub. 15-1, Sections 1000, 1005 and 2150.2	32,373	(8,337)	24,036

Provider Name							Fiscal Period			Provider NPI		Adjustments
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528131612		21
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 STATISTICS												
17	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	249	249		
	10.7	010	1-2	7	010		Housekeeping	0	1,672	1,672		
	10.7	060	1-3	7	060		Laundry and Linen	0	391	391		
	10.7	065	1-3	7	065		Dietary	0	915	915		
	10.7	075	1-3	7	075		Patient Supplies	0	303	303		
	10.7	080	1-3	7	080		Physical Therapy	0	399	399		
	10.7	105	1-3	7	105		Skilled Nursing Care	0	10,132	10,132		
	10.7	155	1-3	7	155		Social Services	0	199	199		
	10.7	160	1-3	7	160		Activities	0	775	775		
	10.7	165	1-3	7	165		Administration	0	733	733		
	10.7	166	1-3	7	166		Medical Records	0	266	266		
	10.7	170	1-3	7	170		Inservice Education - Nursing	0	142	142		
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	16,176	16,176		
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	15,927	15,927		
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	14,255	14,255		
							To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
18	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	0	601,250	601,250		
	10.7	175	4	7	N/A		Total Statistics - Clean, Dry Pounds	0	601,250	601,250		
							To include laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
19	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	83,715	83,715		
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals	0	83,715	83,715		
							To include dietary statistics 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
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1528131612		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
20	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total	25,773	(504)	25,269	
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 20, 2012 Report Date: December 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
MID-WILSHIRE HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1528131612		21
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>												
21	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$2,841	\$2,841