

**REPORT
ON THE
RATE SETTING AUDIT**

**WISH-I-AH HEALTHCARE & WELLNESS CENTER
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750529129**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Wen Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Danielle Gwynn
Consultant
Axiom Healthcare Group
572 W. 37th Street
San Pedro, CA 90731

WISH-I-AH HEALTHCARE & WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1750529129
FISCAL PERIOD ENDED JUNE 30, 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, 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, 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 \$264,843, which resulted from Medi-Cal overpayments

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

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

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.

Danielle Gwynn
Page 3

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility No.:
206100833

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	\$ 3,345,433	\$ 70.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 566,830	\$ 12.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 913,410	\$ 19.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 329,656	\$ 6.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,144	\$ 0.32
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,425	\$ 0.39
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,093	\$ 1.15
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 489,751	\$ 10.38
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 534,263	\$ 11.33
11	Cost of Routine Service/Audited Total Costs	\$ 6,521,107.00	\$ 6,267,005	\$ 132.87
12	Total Patient Days (Adj)	47,167	47,167	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 138.26	\$ 132.87	
14	Overpayments (Adj 16,17)	\$ 0	\$ (264,843)	
15	Medi-Cal Days (Adj 15)	39,792	39,436	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility No.:
206100833

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	

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility No.:
206100833

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	\$ 84,664	\$ 84,664		
160	Activities	83,687		\$ 83,687	
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	278,186	0	0	278,186 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	206,238	0	0	206,238 ***
083	Speech Pathology	119,831	0	0	119,831 ***
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	3,181,020	82,684	81,730	3,345,433 *
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	81,176	1,980	1,957	85,114
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,034,802	\$ 84,664	\$ 83,687	\$ 4,034,802

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 69,718	\$ 69,718										
010	Housekeeping	154,743	2,385	\$ 157,128									
060	Laundry and Linen	46,962	2,916	7,632	\$ 57,509								
065	Dietary	237,124	8,791	23,010	0	\$ 268,925							
155	Social Services	N/A	187	490	0	0	\$ 677						
160	Activities	N/A	3,649	9,551	0	0	0	\$ 13,200					
165	Administration	N/A	4,512	11,811	0	0	0	0		\$ 16,323	\$ 16,323		
166	Medical Records	37,772	630	1,649	0	0	0	0		40,050		\$ 40,050	
170	Inservice Education - Nursing	75,428	2,343	6,133	0	0	0	0	\$ 83,904				
ANCILLARY SERVICES													
075	Patient Supplies		3,757	9,833	0	0	0	0	0	13,590	184	453	\$ 14,228 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,533	4,012	0	0	0	0	0	5,545	813	1,995	8,352 ***
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	552	1,354	1,906 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	321	787	1,107 ***
085	Pharmacy		707	1,850	0	0	0	0	0	2,557	279	684	3,519 ***
090	Laboratory		0	0	0	0	0	0	0	0	21	52	73 ***
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	24	58	81 ***
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		31,007	81,158	55,040	257,379	661	12,891	81,942	520,078	13,537	33,214	566,830 *
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		7,300	0	2,469	11,547	16	309	1,962	23,603	593	1,455	25,651
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	\$ 621,747	\$ 69,718	\$ 157,128	\$ 57,509	\$ 268,925	\$ 677	\$ 13,200	\$ 83,904	\$ 565,374	\$ 16,323	\$ 40,050	\$ 621,747

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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	\$ 406,983	\$ 406,983										
010	Housekeeping	30,677	13,923	\$ 44,600									
060	Laundry and Linen	20,470	17,021	2,166	\$ 39,657								
065	Dietary	340,521	51,320	6,531	0	\$ 398,372							
155	Social Services	0	1,093	139	0	0	\$ 1,232						
160	Activities	5,466	21,302	2,711	0	0	0	\$ 29,479					
165	Administration	N/A	26,341	3,352	0	0	0	0		\$ 29,693	\$ 29,693		
166	Medical Records	9,500	3,677	468	0	0	0	0		13,645		\$ 13,645	
170	Inservice Education - Nursing	682	13,678	1,741	0	0	0	0	\$ 16,101				
ANCILLARY SERVICES													
075	Patient Supplies	5,965	21,932	2,791	0	0	0	0	0	30,688	336	154	\$ 31,178 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	8,948	1,139	0	0	0	0	0	10,086	1,479	680	12,245 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,004	461	1,465 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	583	268	851 ***
085	Pharmacy	92,278	4,127	525	0	0	0	0	0	96,930	507	233	97,669 ***
090	Laboratory	7,944	0	0	0	0	0	0	0	7,944	39	18	8,000 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	8,817	0	0	0	0	0	0	0	8,817	43	20	8,880 ***
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	208,488	181,007	23,036	37,954	381,267	1,203	28,789	15,725	877,470	24,625	11,316	913,410 *
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	42,616	0	1,703	17,105	29	689	377	62,518	1,078	496	64,093
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	\$ 1,137,791	\$ 406,983	\$ 44,600	\$ 39,657	\$ 398,372	\$ 1,232	\$ 29,479	\$ 16,101	\$ 1,094,453	\$ 29,693	\$ 13,645	\$ 1,137,791

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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)	\$ 420,954	96%							
	Property Tax (line 40)	19,338	4%	\$ 440,292						
005	Plant Operations and Maintenance			28,609	\$ 28,609					
010	Housekeeping			14,083	979	\$ 15,062				
060	Laundry and Linen			17,217	1,196	732	\$ 19,145			
065	Dietary			51,912	3,608	2,206	0	\$ 57,726		
155	Social Services			1,105	77	47	0	0	\$ 1,229	
160	Activities			21,548	1,497	916	0	0	0	\$ 23,961
165	Administration			26,645	1,852	1,132	0	0	0	0
166	Medical Records			3,719	258	158	0	0	0	0
170	Inservice Education - Nursing			13,836	962	588	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			22,185	1,542	943	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,051	629	385	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			4,174	290	177	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			183,097	12,724	7,780	18,323	55,247	1,200	23,400
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			43,109	2,996	0	822	2,479	29	560
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 440,292	100%	\$ 440,292	\$ 28,609	\$ 15,062	\$ 19,145	\$ 57,726	\$ 1,229	\$ 23,961

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 420,954	96%							
	Property Tax (line 40)	19,338	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 29,629	\$ 29,629				
166	Medical Records				4,136		\$ 4,136			
170	Inservice Education - Nursing			\$ 15,386						
	ANCILLARY SERVICES									
075	Patient Supplies			0	24,669	335	47	\$ 25,051	\$ 23,951	\$ 1,100 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	10,064	1,476	206	11,746	11,230	516 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	1,002	140	1,141	1,091	50 ***
083	Speech Pathology			0	0	582	81	663	634	29 ***
085	Pharmacy			0	4,642	506	71	5,218	4,989	229 ***
090	Laboratory			0	0	39	5	44	42	2 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	43	6	49	47	2 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			15,026	316,798	24,572	3,430	344,800	329,656	15,144 *
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			360	50,354	1,076	150	51,580	49,315	2,265
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 440,292	100%	\$ 15,386	\$ 406,527	\$ 29,629	\$ 4,136	\$ 440,292	\$ 420,954	\$ 19,338

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 49% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 45% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,597												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	623,625												
	Total Costs Allocable as Administration	644,222	49%											
167	CDPH Licensing Fees	22,217	2%											
168	Professional Liability Insurance	65,226	5%											
169	Quality Assurance Fees	590,549	45%											
174	Caregiver Training	0	0%											
	Total	1,322,214	100%						\$ 1,322,214					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 13,590	\$ 30,688	\$ 24,669	\$ 68,948	14,942	\$ 7,280	\$ 251	\$ 737	\$ 6,674	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			278,186	5,545	10,086	10,064	303,881	65,856	32,087	1,107	3,249	29,414	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			206,238	0	0	0	206,238	44,695	21,777	751	2,205	19,962	0
083	Speech Pathology			119,831	0	0	0	119,831	25,969	12,653	436	1,281	11,599	0
085	Pharmacy			0	2,557	96,930	4,642	104,129	22,566	10,995	379	1,113	10,079	0
090	Laboratory			0	0	7,944	0	7,944	1,722	839	29	85	769	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,817	0	8,817	1,911	931	32	94	853	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			3,345,433	520,078	877,470	316,798	5,059,779	1,096,532	534,263	18,425	54,093	489,751	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			85,114	23,603	62,518	50,354	221,589	48,022	23,398	807	2,369	21,448	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	\$ 1,322,214		\$ 4,034,802	\$ 565,374	\$ 1,094,453	\$ 406,527	\$ 6,101,156	\$ 1,322,214					
	Total Administrative Costs							\$ 1,322,214		\$ 644,222	\$ 22,217	\$ 65,226	\$ 590,549	\$ -
	Unit Cost Multiplier							0.21671533						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,373	\$ 43,338	\$ 33,765	\$ 133,476							
	TOTAL FACILITY COSTS							\$ 7,556,846						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
WISH-IAH HEALTHCARE & WELLNESS CENTER

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155 (Adj 11)	Activities (DIRECT EXP) 160 (Adj 11)	Inserv. Ed (DIRECT EXP) 170 (Adj 11)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,200									
010	Housekeeping	1,083	1,083								
060	Laundry and Linen	1,324	1,324	1,324							
065	Dietary	3,992	3,992	3,992							
155	Social Services	85	85	85							
160	Activities	1,657	1,657	1,657							
165	Administration	2,049	2,049	2,049							
166	Medical Records	286	286	286							
170	Inservice Education - Nursing	1,064	1,064	1,064							
	ANCILLARY SERVICES										
075	Patient Supplies	1,706	1,706	1,706						68,948	68,948
077	Specialized Support Surfaces									0	0
080	Physical Therapy	696	696	696						303,881	303,881
081	Respiratory Therapy									0	0
082	Occupational Therapy									206,238	206,238
083	Speech Pathology									119,831	119,831
085	Pharmacy	321	321	321						104,129	104,129
090	Laboratory									7,944	7,944
095	Home Health Services									0	0
100	Other Ancillary Services									8,817	8,817
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,080	14,080	14,080	467,430	140,229	3,389,508	3,389,508	3,389,508	5,059,779	5,059,779
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	3,315	3,315		20,970	6,291	81,176	81,176	81,176	221,589	221,589
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	33,858	31,658	27,260	488,400	146,520	3,470,684	3,470,684	3,470,684	6,101,156	6,101,156
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 84,664 0.024394039	\$ 83,687 0.024112538			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 69,718 2.20222377	\$ 157,128 5.76405020	\$ 57,509 0.11775051	\$ 268,925 1.83541746	\$ 677 0.00019510	\$ 13,200 0.00380332	\$ 83,904 0.02417510	\$ 16,323 0.00267538	\$ 40,050 0.00656439
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 406,983 12.85561312	\$ 44,600 1.63608324	\$ 39,657 0.08119780	\$ 398,372 2.71889061	\$ 1,232 0.00035491	\$ 29,479 0.00849364	\$ 16,101 0.00463919	\$ 29,693 0.00486686	\$ 13,645 0.00223640
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 440,292 13.00407585	\$ 28,609 0.90368838	\$ 15,062 0.55253517	\$ 19,145 0.03920032	\$ 57,726 0.39397704	\$ 1,229 0.00035415	\$ 23,961 0.00690375	\$ 15,386 0.00443306	\$ 29,629 0.00485632	\$ 4,136 0.00067785

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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	\$ 55,765	\$ 2,479	\$ 58,244	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,104	370	11,474	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	389,659	17,324	406,983	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 456,528	\$ 20,173	\$ 476,701	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 120,679	\$ 5,365	\$ 126,044	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,733	966	28,699	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,371	1,306	30,677	(Sch 4)
010		Housekeeping - Total	6300	\$ 177,783	\$ 7,637	\$ 185,420	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	5,704	254	5,958	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	396,928	18,068	414,996	(Sch 5)
040		Property Taxes	7300	19,796	(458)	19,338	(Sch 5)
045		Property Insurance	7400	19,720	877	20,597	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,076,459	\$ 46,551	\$ 1,123,010	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 38,681	\$ 1,720	\$ 40,401	(Sch 3)
060	.20-.39	Fringe Benefits	6400	6,363	198	6,561	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,599	871	20,470	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 64,643	\$ 2,789	\$ 67,432	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 185,034	\$ 8,226	\$ 193,260	(Sch 3)
065	.20-.39	Fringe Benefits	6500	42,388	1,476	43,864	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	326,026	14,495	340,521	(Sch 4)
065		Dietary - Total	6500	\$ 553,448	\$ 24,197	\$ 577,645	
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	5,965	0	5,965	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,965	\$ 0	\$ 5,965	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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	278,186	0	278,186	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 278,186	\$ 0	\$ 278,186	
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	206,238	0	206,238	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 206,238	\$ 0	\$ 206,238	
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	119,831	0	119,831	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 119,831	\$ 0	\$ 119,831	
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	92,278	0	92,278	(Sch 4)
085		Pharmacy - Total	8300	\$ 92,278	\$ 0	\$ 92,278	
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	7,944	0	7,944	(Sch 4)
090		Laboratory - Total	8400	\$ 7,944	\$ 0	\$ 7,944	
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	8,817	0	8,817	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,817	\$ 0	\$ 8,817	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:

1750529129

OSHPD Facility Number:

206100833

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		\$ 719,259	\$ 0	\$ 719,259	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,667,216	\$ (21,241)	\$ 2,645,975	(Sch 2)
105	.20-.39	Fringe Benefits	6110	545,034	(9,989)	535,045	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	270,336	(61,848)	208,488	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,482,586	\$ (93,078)	\$ 3,389,508	
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:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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	\$	\$ 71,246	\$ 71,246 (Sch 2)
139	.20-.39	Fringe Benefits	9100		9,930	9,930 (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	\$ 81,176	\$ 81,176
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		\$ 3,482,586	\$ (11,902)	\$ 3,470,684
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 70,050	\$ 0	\$ 70,050 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,763	(149)	14,614 (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	\$ 84,813	\$ (149)	\$ 84,664

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISH-I-AH HEALTHCARE & WELLNESS CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1750529129

OSHPD Facility Number:
206100833

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	\$ 68,889	\$ 0	\$ 68,889	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,944	(146)	14,798	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,466	0	5,466	(Sch 4)
160		Activities - Total	6700	\$ 89,299	\$ (146)	\$ 89,153	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 191,390	\$ 23,663	\$ 215,053	(Sch 6)
165	.20-.39	Fringe Benefits	6900	39,742	4,433	44,175	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	497,490	(133,093)	364,397	(Sch 6)
165		Administration - Total	6900	\$ 728,622	\$ (104,997)	\$ 623,625	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,876	\$ 391	\$ 31,267	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,490	15	6,505	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,381	119	9,500	(Sch 4)
166		Medical Records - Total	6900	\$ 46,747	\$ 525	\$ 47,272	
167		CDPH Licensing Fees	6900	\$ 22,717	\$ (500)	\$ 22,217	(Sch 6)
168		Professional Liability Insurance	6900	\$ 64,411	\$ 815	\$ 65,226	(Sch 6)
169		Quality Assurance Fees	6900	\$ 590,549	\$ 0	\$ 590,549	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,708	\$ 0	\$ 65,708	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,860	(140)	9,720	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	682	0	682	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 76,250	\$ (140)	\$ 76,110	
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		\$ 1,703,408	\$ (104,592)	\$ 1,598,816	
200		Total		\$ 7,599,803	\$ (42,957)	\$ 7,556,846	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 164,856	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTEF							JULY 1, 2010 THROUGH JUNE 30, 2011			1750529129		17
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$164,856	\$164,856

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WISH-I-AH HEALTHCARE & WELLNESS CENTEF							JULY 1, 2010 THROUGH JUNE 30, 2011	1750529129	17		
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,667,216	(\$21,241)	\$2,645,975	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	545,034	(4,341)	540,693 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	191,390	21,241	212,631 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	39,742	4,341	44,083 *	
To reclassify central supply clerk salaries and benefits to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b) and 52501											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1750529129		17
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$55,765	\$2,479	\$58,244
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	11,104	494	11,598 *
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	389,659	17,324	406,983
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	120,679	5,365	126,044
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	27,733	1,233	28,966 *
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	29,371	1,306	30,677
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	5,704	254	5,958
	10.5	035	4	8A-1	035	4	Leases and Rentals	396,928	18,068	414,996
	10.5	040	4	8A-1	040	4	Property Taxes	19,796	880	20,676 *
	10.5	045	4	8A-1	045	4	Property Insurance	19,720	877	20,597
	10.5	055	4	8A-1	055	4	Interest - Other	0	1,720	1,720 *
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	38,681	1,720	40,401
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	6,363	283	6,646 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	19,599	871	20,470
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	185,034	8,226	193,260
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	42,388	1,885	44,273 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	326,026	14,495	340,521
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 212,631	2,422	215,053
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 44,083	503	44,586 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	497,490	14,448	511,938 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	30,876	391	31,267
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	6,490	82	6,572 *
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	9,381	119	9,500
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	64,411	815	65,226
							To add back costs apportioned to residential care to be allocated using statistics. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306			
4	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	\$0	\$71,246	\$71,246
							To include residential care direct expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2307			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1750529129		17	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$11,598	(\$124)	\$11,474
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	*	28,966	(267)	28,699
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	*	6,646	(85)	6,561
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	44,273	(409)	43,864
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	540,693	(5,648)	535,045
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits		0	9,930	9,930
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		14,763	(149)	14,614
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		14,944	(146)	14,798
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	44,586	(411)	44,175
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	*	6,572	(67)	6,505
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		9,860	(140)	9,720
							To adjust provider's benefit allocation to include all the using cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
6	10.5	040	4	8A-1	040	4	Property Taxes	*	\$20,676	(\$1,338)	\$19,338
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	511,938	(12,892)	499,046 *
							To eliminate property tax and franchise tax expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.4, 2300 and 2304				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$499,046	(\$134,649)	\$364,397
							To eliminate related organizations administrative costs as no Home Office cost report was filed and due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2153, 2300 and 2304 W&I Code, Section 14124.2(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1750529129		17	
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>											
8	10.5	055	4	8A-1	055	4	Interest - Other To offset interest income against interest expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,720	(\$1,720)	\$0
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate skilled nursing care other nonlabor expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$270,336	(\$61,848)	\$208,488
10	10.5	167	4	8A-1	167	24	Administration - CDPH Licensing Fees To reconcile reported CDPH Licensing Fees to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$22,717	(\$500)	\$22,217

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1750529129		17
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					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
11	10.7	139	6,7,8	7	139	N/A	Residential Care (Direct Expenses) To include direct expense statistics for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	0	81,176	81,176	
12	10.7	65	1,2,3	7	65	N/A	Dietary (Square Feet)	4,099	(107)	3,992	
	10.7	80	1,2,3	7	80	N/A	Physical Therapy	316	380	696	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	14,158	(78)	14,080	
	10.7	139	1,2	7	139	N/A	Residential Care	0	3,315	3,315	
	10.7	160	1,2,3	7	160	N/A	Activities	1,764	(107)	1,657	
	10.7	165	1,2,3	7	165	N/A	Administration	1,971	78	2,049	
	10.7	175	1	7	N/A	N/A	Total - Capital	30,377	3,481	33,858	
	10.7	175	2	7	N/A	N/A	Total - Plant Operations	28,177	3,481	31,658	
	10.7	175	3	7	N/A	N/A	Total - Housekeeping To adjust the square footage statistics to agree with the provider's records and prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	27,094	166	27,260	
13	10.7	139	4	7	139	N/A	Residential Care (Laundry Pounds)	0	20,970	20,970	
	10.7	175	4	7	N/A	N/A	Total - Laundry and Linen To include pounds of laundry statistics for proper cost allocation of laundry and linen costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	467,430	20,970	488,400	

Provider Name							Fiscal Period		Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1750529129		17
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>											
14	10.7	139	5	7	139	N/A	Residential Care (Meals)	0	6,291	6,291	
	10.7	175	5	7	N/A	N/A	Total - Dietary	140,229	6,291	146,520	
							To include meals served statistics for proper allocation of dietary costs.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1750529129		17
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>												
15	4.1	5	2	1	15	N/A	Medi-Cal Days		39,792	(356)	39,436	
							To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: 12/03/2012 Payment Period: 07/01/2010 through 10/31/2012 Service Period: 07/01/2010 through 06/30/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
WISH-I-AH HEALTHCARE & WELLNESS CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1750529129		17
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 OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments		\$0			
16							To recover Medi-Cal overpayments as the share of cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$27,333		
17							To recover outstanding Medi-Cal credit balances. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761 and 51458.1			<u>237,510</u> \$264,843	\$264,843	