

**REPORT
ON THE
RATE SETTING AUDIT**

**WISTERIA CARE CENTER
CASTRO VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1003987546**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Wenli Wei**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Ruth Hernandez, Administrator
Wisteria Care Center
20524 Wisteria Street
Castro Valley, CA 94546

WISTERIA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1003987546
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

Ruth Hernandez
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility No.:
206010862

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	\$ 564,779	\$ 69.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 201,507	\$ 24.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 247,836	\$ 30.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 109,514	\$ 13.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,977	\$ 1.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,519	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 13,117	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 104,557	\$ 12.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 217,392	\$ 26.86
11	Cost of Routine Service/Audited Total Costs	\$ 1,665,011	\$ 1,481,196	\$ 183.02
12	Total Patient Days (Adj)	8,093	8,093	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 205.73	\$ 183.02	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 10)	7,606	5,365	
16	Medi-Cal Managed Care Days (Adj 11)		2,190	
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:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility No.:
206010862

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:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility No.:
206010862

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	\$ 15,554	\$ 15,554		
160	Activities	31,418		\$ 31,418	
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	517,807	15,554	31,418	564,779 *
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		\$ 564,779	\$ 15,554	\$ 31,418	\$ 564,779

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

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WISTERIA CARE CENTER

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 8,323	\$ 8,323										
010	Housekeeping	23,886	146	\$ 24,032									
060	Laundry and Linen	33,230	544	1,598	\$ 35,372								
065	Dietary	108,262	970	2,851	0	\$ 112,083							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	724	2,127	0	0	0	\$ 2,851					
165	Administration	N/A	540	1,586	0	0	0	0		\$ 2,125	\$ 2,125		
166	Medical Records	15,218	71	208	0	0	0	0		15,496		\$ 15,496	
170	Inservice Education - Nursing	13,711	0	0	0	0	0	0	\$ 13,711				
ANCILLARY SERVICES													
075	Patient Supplies		73	214	0	0	0	0	0	287	4	27	\$ 318 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		0	0	0	0	0	0	0	0	27	196	223 ***
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	47	344	391 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	8	59	67 ***
085	Pharmacy		6	19	0	0	0	0	0	25	5	36	66 ***
090	Laboratory		0	0	0	0	0	0	0	0	2	14	16 ***
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	4	29	33 ***
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		5,250	15,430	35,372	112,083	0	2,851	13,711	184,696	2,027	14,783	201,507 *
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	1	8	9
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 202,630	\$ 8,323	\$ 24,032	\$ 35,372	\$ 112,083	\$ -	\$ 2,851	\$ 13,711	\$ 185,008	\$ 2,125	\$ 15,496	\$ 202,630

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WISTERIA CARE CENTER

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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	\$ 66,675	\$ 66,675										
010	Housekeeping	5,381	1,166	\$ 6,547									
060	Laundry and Linen	17,580	4,357	435	\$ 22,372								
065	Dietary	94,073	7,770	777	0	\$ 102,620							
155	Social Services	7	0	0	0	0	\$ 7						
160	Activities	1,942	5,798	579	0	0	0	\$ 8,319					
165	Administration	N/A	4,323	432	0	0	0	0		\$ 4,755	\$ 4,755		
166	Medical Records	58	566	57	0	0	0	0		681		\$ 681	
170	Inservice Education - Nursing	781	0	0	0	0	0	0	\$ 781				
ANCILLARY SERVICES													
075	Patient Supplies	0	583	58	0	0	0	0	0	642	8	1	\$ 651 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	14,718	0	0	0	0	0	0	0	14,718	60	9	14,787 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	25,761	0	0	0	0	0	0	0	25,761	105	15	25,881 ***
083	Speech Pathology	4,432	0	0	0	0	0	0	0	4,432	18	3	4,453 ***
085	Pharmacy	2,525	51	5	0	0	0	0	0	2,582	11	2	2,594 ***
090	Laboratory	1,081	0	0	0	0	0	0	0	1,081	4	1	1,086 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	2,165	0	0	0	0	0	0	0	2,165	9	1	2,175 ***
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	62,287	42,060	4,204	22,372	102,620	7	8,319	781	242,651	4,536	649	247,836 *
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	585	0	0	0	0	0	0	0	585	2	0	588
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 300,051	\$ 66,675	\$ 6,547	\$ 22,372	\$ 102,620	\$ 7	\$ 8,319	\$ 781	\$ 294,616	\$ 4,755	\$ 681	\$ 300,051

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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)	\$ 110,970	87%							
	Property Tax (line 40)	16,189	13%	\$ 127,159						
005	Plant Operations and Maintenance			3,499	\$ 3,499					
010	Housekeeping			2,163	61	\$ 2,225				
060	Laundry and Linen			8,081	229	148	\$ 8,457			
065	Dietary			14,412	408	264	0	\$ 15,083		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			10,753	304	197	0	0	0	\$ 11,254
165	Administration			8,017	227	147	0	0	0	0
166	Medical Records			1,050	30	19	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,082	31	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	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			95	3	2	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			78,007	2,208	1,428	8,457	15,083	0	11,254
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	\$ 127,159	100%	\$ 127,159	\$ 3,499	\$ 2,225	\$ 8,457	\$ 15,083	\$ -	\$ 11,254

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 110,970	87%							
	Property Tax (line 40)	16,189	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,391	\$ 8,391				
166	Medical Records				1,099		\$ 1,099			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,132	15	2	\$ 1,149	\$ 1,003	\$ 146 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	0	106	14	120	105	15 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	186	24	210	184	27 ***
083	Speech Pathology			0	0	32	4	36	32	5 ***
085	Pharmacy			0	100	20	3	122	106	16 ***
090	Laboratory			0	0	8	1	9	8	1 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	16	2	18	15	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			0	116,438	8,004	1,048	125,490	109,514	15,977 *
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	4	1	5	4	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 127,159	100%	\$ -	\$ 117,670	\$ 8,391	\$ 1,099	\$ 127,159	\$ 110,970	\$ 16,189

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WISTERIA CARE CENTER

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,016												
055	Interest - Other	416												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	225,453												
	Total Costs Allocable as Administration	227,885	64%											
167	CDPH Licensing Fees	6,834	2%											
168	Professional Liability Insurance	13,750	4%											
169	Quality Assurance Fees	109,604	31%											
174	Caregiver Training	0	0%											
	Total	358,073	100%						\$ 358,073					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 287	\$ 642	\$ 1,132	\$ 2,060	635	\$ 404	\$ 12	\$ 24	\$ 194	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	14,718	0	14,718	4,535	2,886	87	174	1,388	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	25,761	0	25,761	7,938	5,052	151	305	2,430	0
083	Speech Pathology			0	0	4,432	0	4,432	1,366	869	26	52	418	0
085	Pharmacy			0	25	2,582	100	2,707	834	531	16	32	255	0
090	Laboratory			0	0	1,081	0	1,081	333	212	6	13	102	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,165	0	2,165	667	425	13	26	204	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			564,779	184,696	242,651	116,438	1,108,563	341,585	217,392	6,519	13,117	104,557	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	585	0	585	180	115	3	7	55	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 358,073		\$ 564,779	\$ 185,008	\$ 294,616	\$ 117,670	\$ 1,162,073	\$ 358,073					
	Total Administrative Costs							\$ 358,073		\$ 227,885	\$ 6,834	\$ 13,750	\$ 109,604	\$ -
	Unit Cost Multiplier							0.30813308						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 17,622	\$ 5,435	\$ 9,489	\$ 32,546							
	TOTAL FACILITY COSTS							\$ 1,552,692						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
WISTERIA CARE CENTER

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 6,9)	Plant Ops (SQ FT) 5 (Adjs 6,9)	Hskpng (SQ FT) 10 (Adjs 6,9)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	110									
010	Housekeeping	68	68								
060	Laundry and Linen	254	254	254							
065	Dietary	453	453	453							
155	Social Services	0	0	0							
160	Activities	338	338	338							
165	Administration	252	252	252							
166	Medical Records	33	33	33							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	34	34	34						2,060	2,060
077	Specialized Support Surfaces									0	0
080	Physical Therapy	0	0	0						14,718	14,718
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy									25,761	25,761
083	Speech Pathology									4,432	4,432
085	Pharmacy	3	3	3						2,707	2,707
090	Laboratory									1,081	1,081
095	Home Health Services									0	0
100	Other Ancillary Services									2,165	2,165
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	2,452	2,452	2,452	80,060	24,018	580,094	580,094	580,094	1,108,563	1,108,563
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									585	585
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	3,997	3,887	3,819	80,060	24,018	580,094	580,094	580,094	1,162,073	1,162,073
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 15,554 0.026812896	\$ 31,418 0.054160188			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 8,323 2.14124003	\$ 24,032 6.29264319	\$ 35,372 0.44182121	\$ 112,083 4.66660626	\$ - 0.00000000	\$ 2,851 0.00491412	\$ 13,711 0.02363583	\$ 2,125 0.00182892	\$ 15,496 0.01333507
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 66,675 17.15333162	\$ 6,547 1.71443481	\$ 22,372 0.27944557	\$ 102,620 4.27263295	\$ 7 0.00001207	\$ 8,319 0.01434131	\$ 781 0.00134633	\$ 4,755 0.00409155	\$ 681 0.00058571
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 127,159 31.81361021	\$ 3,499 0.90030798	\$ 2,225 0.58249449	\$ 8,457 0.10563688	\$ 15,083 0.62799879	\$ - 0.00000000	\$ 11,254 0.01940063	\$ - 0.00000000	\$ 8,391 0.00722046	\$ 1,099 0.00094554

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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	\$ 7,116	\$ 0	\$ 7,116	(Sch 3)
005	.20-.39	Fringe Benefits	6200	1,320	(113)	1,207	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	66,675	0	66,675	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 75,111	\$ (113)	\$ 74,998	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 20,606	\$ 0	\$ 20,606	(Sch 3)
010	.20-.39	Fringe Benefits	6300	3,603	(323)	3,280	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,381	0	5,381	(Sch 4)
010		Housekeeping - Total	6300	\$ 29,590	\$ (323)	\$ 29,267	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,000	0	4,000	(Sch 5)
025		Depreciation: Equipment	7140	1,835	0	1,835	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	105,135	0	105,135	(Sch 5)
040		Property Taxes	7300	16,189	0	16,189	(Sch 5)
045		Property Insurance	7400	6,661	(4,645)	2,016	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 416	\$ 0	\$ 416	(Sch 6)
057		Subtotal 005 - 055		\$ 238,937	\$ (5,081)	\$ 233,856	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,799	\$ 0	\$ 28,799	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,881	(450)	4,431	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,580	0	17,580	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,260	\$ (450)	\$ 50,810	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 91,205	\$ 0	\$ 91,205	(Sch 3)
065	.20-.39	Fringe Benefits	6500	18,527	(1,470)	17,057	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	94,073	0	94,073	(Sch 4)
065		Dietary - Total	6500	\$ 203,805	\$ (1,470)	\$ 202,335	
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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	14,718	0	14,718	(Sch 4)
080		Physical Therapy - Total	8200	\$ 14,718	\$ 0	\$ 14,718	
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	25,761	0	25,761	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 25,761	\$ 0	\$ 25,761	
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	4,432	0	4,432	(Sch 4)
083		Speech Pathology - Total	8280	\$ 4,432	\$ 0	\$ 4,432	
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	2,525	0	2,525	(Sch 4)
085		Pharmacy - Total	8300	\$ 2,525	\$ 0	\$ 2,525	
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	1,081	0	1,081	(Sch 4)
090		Laboratory - Total	8400	\$ 1,081	\$ 0	\$ 1,081	
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	2,165	0	2,165	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,165	\$ 0	\$ 2,165	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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		\$ 50,682	\$ 0	\$ 50,682	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 505,644	\$ (63,679)	\$ 441,965	(Sch 2)
105	.20-.39	Fringe Benefits	6110	95,990	(20,148)	75,842	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	62,287	0	62,287	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 663,921	\$ (83,827)	\$ 580,094	
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:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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	585	0	585 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 585	\$ 0	\$ 585
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		\$ 664,506	\$ (83,827)	\$ 580,679
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 13,177	\$ 0	\$ 13,177 (Sch 2)
155	.20-.39	Fringe Benefits	6600	2,588	(211)	2,377 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	7	0	7 (Sch 4)
155		Social Services - Total	6600	\$ 15,772	\$ (211)	\$ 15,561

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

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

Provider NPI:
1003987546

OSHPD Facility Number:
206010862

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	\$ 27,091	\$ 0	\$ 27,091	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,753	(426)	4,327	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,942	0	1,942	(Sch 4)
160		Activities - Total	6700	\$ 33,786	\$ (426)	\$ 33,360	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 121,231	\$ 0	\$ 121,231	(Sch 6)
165	.20-.39	Fringe Benefits	6900	23,861	(1,228)	22,633	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	177,589	(96,000)	81,589	(Sch 6)
165		Administration - Total	6900	\$ 322,681	\$ (97,228)	\$ 225,453	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 12,884	\$ 0	\$ 12,884	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,541	(207)	2,334	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	58	0	58	(Sch 4)
166		Medical Records - Total	6900	\$ 15,483	\$ (207)	\$ 15,276	
167		CDPH Licensing Fees	6900	\$ 6,834	\$ 0	\$ 6,834	(Sch 6)
168		Professional Liability Insurance	6900	\$ 13,750	\$ 0	\$ 13,750	(Sch 6)
169		Quality Assurance Fees	6900	\$ 109,604	\$ 0	\$ 109,604	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,991	\$ 0	\$ 11,991	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,905	(185)	1,720	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	781	0	781	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 14,677	\$ (185)	\$ 14,492	
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		\$ 532,587	\$ (98,257)	\$ 434,330	
200		Total		\$ 1,741,777	\$ (189,085)	\$ 1,552,692	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 5,967	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1003987546		11
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	Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$5,967	\$5,967

Provider Name							Fiscal Period	Provider NPI		Adjustments
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1003987546		11
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>										
2	10.5	045	4	8A-1	045	4	Property Insurance To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$6,661	(\$4,645)	\$2,016
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$1,320	(\$113)	\$1,207
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	3,603	(323)	3,280
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	4,881	(450)	4,431
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	18,527	(1,470)	17,057
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	95,990	(8,049)	87,941 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	2,588	(211)	2,377
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	4,753	(426)	4,327
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	23,861	(1,228)	22,633
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	2,541	(207)	2,334
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To adjust workers' compensation to the amount allowable based upon audited payroll salary and experience modifications. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,905	(185)	1,720
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$505,644	(\$63,679)	\$441,965
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits To eliminate direct labor expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 87,941	(12,099)	75,842

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1003987546		11
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fee expense due to insufficient documentation since no home office cost report was filed to document actual expenses incurred by a related organization management company. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 1004.1, 1004.3, 1005, 2300, and 2304	\$177,589	(\$96,000)	\$81,589	

Provider Name							Fiscal Period		Provider NPI		Adjustments
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1003987546		11
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>											
6	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	540	540 *	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	810	810 *	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	260	260 *	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	328	328 *	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	50	50 *	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	13	13 *	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	3,036	3,036 *	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	194	194 *	
	10.7	165	1,2,3	7	165	N/A	Administration	0	165	165 *	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	5,396	5,396 *	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	4,856	4,856 *	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	4,046	4,046 *	
7	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	80,060	80,060	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	80,060	80,060	
8	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	24,018	24,018	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	24,018	24,018	
To adjust the reported cost allocation statistics to agree with the Provider's records for proper allocation of indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1003987546	11		
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>											
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	*	540	(430)	110
	10.7	010	1,2	7	010	N/A	Housekeeping	*	810	(742)	68
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	*	260	(6)	254
	10.7	065	1,2,3	7	065	N/A	Dietary	*	328	125	453
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	*	0	34	34
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	*	50	(50)	0
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	*	13	(13)	0
	10.7	085	1,2,3	7	085	N/A	Pharmacy	*	0	3	3
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	3,036	(584)	2,452
	10.7	155	1,2,3	7	155	N/A	Social Services	*	194	(194)	0
	10.7	160	1,2,3	7	160	N/A	Activities	*	0	338	338
	10.7	165	1,2,3	7	165	N/A	Administration	*	165	87	252
	10.7	166	1,2,3	7	166	N/A	Medical Records	*	0	33	33
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	5,396	(1,399)	3,997
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	4,856	(969)	3,887
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	4,046	(227)	3,819
<p>To adjust square footage statistics to agree with the provider's revised records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>											

Provider Name							Fiscal Period			Provider NPI		Adjustments
WISTERIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1003987546		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
10	4.1	5	2	1	15	N/A	Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 12, 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	7,606	(2,241)	5,365		
11	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	2,190	2,190		