

**REPORT
ON THE
RATE SETTING AUDIT**

**WAGNER HEIGHTS NURSING AND REHABILITATION
CENTER
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801938816**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Ron Leiss**



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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

WAGNER HEIGHTS NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1801938816
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$109,455, 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.

Carol Sparks
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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.

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

(Original signed by Margaret Varho)

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1801938816

OSHPD Facility No.:

206394006

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	\$ 5,877,698	\$ 114.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,351,380	\$ 26.32
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,021,936	\$ 19.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 955,051	\$ 18.60
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 66,788	\$ 1.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,768	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 96,438	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 517,813	\$ 10.09
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,507,460	\$ 29.36
11	Cost of Routine Service/Audited Total Costs	\$ 11,338,210.00	\$ 11,420,332	\$ 222.43
12	Total Patient Days (Adj)	51,343	51,343	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 220.83	\$ 222.43	
14	Overpayments (Adj 4)	\$ 0	\$ (109,455)	
15	Medi-Cal Days (Adj 3)	31,863	30,451	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1801938816

OSHPD Facility No.:

206394006

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility No.:
206394006

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	\$ 339,126	\$ 339,126		
160	Activities	127,845		\$ 127,845	
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	5,410,727	339,126	127,845	5,877,698 *
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	\$ 5,877,698	\$ 339,126	\$ 127,845	\$ 5,877,698

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 132,824	\$ 132,824										
010	Housekeeping	301,807	3,989	\$ 305,796									
060	Laundry and Linen	153,675	2,218	5,264	\$ 161,157								
065	Dietary	528,654	14,285	33,907	0	\$ 576,846							
155	Social Services	N/A	1,729	4,104	0	\$ 5,833							
160	Activities	N/A	6,857	16,275	0	0	\$ 23,132						
165	Administration	N/A	6,557	15,563	0	0	0		\$ 22,120	\$ 22,120			
166	Medical Records	202,087	1,176	2,791	0	0	0		206,054		\$ 206,054		
170	Inservice Education - Nursing	150,919	2,923	6,939	0	0	0	\$ 160,781					
ANCILLARY SERVICES													
075	Patient Supplies		1,946	4,619	0	0	0	0	0	6,565	330	3,074	\$ 9,969
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		5,188	12,313	0	0	0	0	0	17,500	1,813	16,886	36,199
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		4,007	9,511	0	0	0	0	0	13,518	1,566	14,592	29,677
083	Speech Pathology		3,740	8,876	0	0	0	0	0	12,616	471	4,391	17,478
085	Pharmacy		2,255	5,352	0	0	0	0	0	7,607	1,200	11,176	19,982
090	Laboratory		0	0	0	0	0	0	0	0	126	1,175	1,301
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	186	1,731	1,917
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		75,411	178,990	161,157	576,846	5,833	23,132	160,781	1,182,151	16,406	152,824	1,351,380 *
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		544	1,291	0	0	0	0	0	1,836	22	205	2,063
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,469,966	\$ 132,824	\$ 305,796	\$ 161,157	\$ 576,846	\$ 5,833	\$ 23,132	\$ 160,781	\$ 1,241,792	\$ 22,120	\$ 206,054	\$ 1,469,966

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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	\$ 269,438	\$ 269,438										
010	Housekeeping	70,102	8,091	\$ 78,193									
060	Laundry and Linen	23,759	4,499	1,346	\$ 29,604								
065	Dietary	360,590	28,978	8,670	0	\$ 398,238							
155	Social Services	17,361	3,508	1,049	0	0	\$ 21,918						
160	Activities	18,230	13,909	4,162	0	0	0	\$ 36,301					
165	Administration	N/A	13,301	3,980	0	0	0	0		\$ 17,281	\$ 17,281		
166	Medical Records	72,008	2,385	714	0	0	0	0		75,107		\$ 75,107	
170	Inservice Education - Nursing	0	5,930	1,774	0	0	0	0	\$ 7,705				
ANCILLARY SERVICES													
075	Patient Supplies	150,766	3,947	1,181	0	0	0	0	0	155,894	258	1,121	\$ 157,273
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	912,644	10,523	3,148	0	0	0	0	0	926,316	1,416	6,155	933,887
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	795,979	8,129	2,432	0	0	0	0	0	806,539	1,224	5,319	813,082
083	Speech Pathology	200,552	7,586	2,270	0	0	0	0	0	210,408	368	1,600	212,376
085	Pharmacy	622,136	4,574	1,369	0	0	0	0	0	628,079	937	4,074	633,089
090	Laboratory	69,066	0	0	0	0	0	0	0	69,066	99	428	69,593
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	101,749	0	0	0	0	0	0	0	101,749	145	631	102,525
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	260,907	152,973	45,768	29,604	398,238	21,918	36,301	7,705	953,415	12,817	55,704	1,021,936 *
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	3,702	1,104	330	0	0	0	0	0	5,136	17	75	5,228
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,948,989	\$ 269,438	\$ 78,193	\$ 29,604	\$ 398,238	\$ 21,918	\$ 36,301	\$ 7,705	\$ 3,856,601	\$ 17,281	\$ 75,107	\$ 3,948,989

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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)	\$ 1,127,207	93%							
	Property Tax (line 40)	78,827	7%	\$ 1,206,034						
005	Plant Operations and Maintenance			26,214	\$ 26,214					
010	Housekeeping			35,429	787	\$ 36,217				
060	Laundry and Linen			19,701	438	623	\$ 20,762			
065	Dietary			126,891	2,819	4,016	0	\$ 133,726		
155	Social Services			15,360	341	486	0	0	\$ 16,187	
160	Activities			60,906	1,353	1,927	0	0	0	\$ 64,187
165	Administration			58,244	1,294	1,843	0	0	0	0
166	Medical Records			10,445	232	331	0	0	0	0
170	Inservice Education - Nursing			25,968	577	822	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			17,285	384	547	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			46,079	1,024	1,458	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			35,593	791	1,126	0	0	0	0
083	Speech Pathology			33,218	738	1,051	0	0	0	0
085	Pharmacy			20,029	445	634	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			669,841	14,883	21,199	20,762	133,726	16,187	64,187
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			4,833	107	153	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,206,034	100%	\$ 1,206,034	\$ 26,214	\$ 36,217	\$ 20,762	\$ 133,726	\$ 16,187	\$ 64,187

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1801938816

OSHPD Facility Number:

206394006

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,127,207	93%							
	Property Tax (line 40)	78,827	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 61,381	\$ 61,381				
166	Medical Records				11,007		\$ 11,007			
170	Inservice Education - Nursing			\$ 27,367						
	ANCILLARY SERVICES									
075	Patient Supplies			0	18,216	916	164	\$ 19,296	\$ 18,035	\$ 1,261
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	48,561	5,030	902	54,493	50,931	3,562
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	37,511	4,347	779	42,637	39,850	2,787
083	Speech Pathology			0	35,007	1,308	235	36,549	34,160	2,389
085	Pharmacy			0	21,108	3,329	597	25,034	23,398	1,636
090	Laboratory			0	0	350	63	413	386	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	516	92	608	568	40
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			27,367	968,151	45,524	8,164	1,021,839	955,051	66,788
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,093	61	11	5,166	4,828	338
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,206,034	100%	\$ 27,367	\$ 1,133,646	\$ 61,381	\$ 11,007	\$ 1,206,034	\$ 1,127,207	\$ 78,827

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WAGNER HEIGHTS NURSING AND REHABILITATION CENTER
 Provider NPI: 1801938816

OSHPD Facility Number: 206394006

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 29,761												
055	Interest - Other	56,680												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,946,084												
	Total Costs Allocable as Administration	2,032,525	70%											
167	CDPH Licensing Fees	34,743	1%											
168	Professional Liability Insurance	130,028	4%											
169	Quality Assurance Fees	698,173	24%											
174	Caregiver Training	0	0%											
	Total	2,895,469	100%						\$ 2,895,469					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,565	\$ 155,894	\$ 18,216	\$ 180,675	43,200	\$ 30,325	\$ 518	\$ 1,940	\$ 10,417	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	17,500	926,316	48,561	992,377	237,280	166,563	2,847	10,656	57,214	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	13,518	806,539	37,511	857,568	205,047	143,936	2,460	9,208	49,442	0
083	Speech Pathology			0	12,616	210,408	35,007	258,030	61,696	43,308	740	2,771	14,876	0
085	Pharmacy			0	7,607	628,079	21,108	656,793	157,041	110,238	1,884	7,052	37,867	0
090	Laboratory			0	0	69,066	0	69,066	16,514	11,592	198	742	3,982	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	101,749	0	101,749	24,328	17,078	292	1,093	5,866	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			5,877,698	1,182,151	953,415	968,151	8,981,414	2,147,479	1,507,460	25,768	96,438	517,813	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	1,836	5,136	5,093	12,065	2,885	2,025	35	130	696	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,895,469		\$ 5,877,698	\$ 1,241,792	\$ 3,856,601	\$ 1,133,646	\$ 12,109,737	\$ 2,895,469					
	Total Administrative Costs							\$ 2,895,469		\$ 2,032,525	\$ 34,743	\$ 130,028	\$ 698,173	\$ -
	Unit Cost Multiplier							0.23910255						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 228,174	\$ 92,388	\$ 72,388	\$ 392,950							
	TOTAL FACILITY COSTS							\$ 15,398,156						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: WAGNER HEIGHTS NURSING AND REHABILITATION CENTER 1801938816

Provider NPI:

OSHPD Facility Number: 206394006

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	640									
010	Housekeeping	865	865								
060	Laundry and Linen	481	481	481							
065	Dietary	3,098	3,098	3,098							
155	Social Services	375	375	375							
160	Activities	1,487	1,487	1,487							
165	Administration	1,422	1,422	1,422							
166	Medical Records	255	255	255							
170	Inservice Education - Nursing	634	634	634							
	ANCILLARY SERVICES										
075	Patient Supplies	422	422	422						180,675	180,675
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,125	1,125	1,125						992,377	992,377
081	Respiratory Therapy									0	0
082	Occupational Therapy	869	869	869						857,568	857,568
083	Speech Pathology	811	811	811						258,030	258,030
085	Pharmacy	489	489	489						656,793	656,793
090	Laboratory									69,066	69,066
095	Home Health Services									0	0
100	Other Ancillary Services									101,749	101,749
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,354	16,354	16,354	102,686	151,872	5,671,634	5,671,634	5,671,634	8,981,414	8,981,414
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	118	118	118						12,065	12,065
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,445	28,805	27,940	102,686	151,872	5,671,634	5,671,634	5,671,634	12,109,737	12,109,737
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 339,126 0.059793351	\$ 127,845 0.022541123			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 132,824 4.61114390	\$ 305,796 10.94472582	\$ 161,157 1.56941914	\$ 576,846 3.79823855	\$ 5,833 0.00102853	\$ 23,132 0.00407847	\$ 160,781 0.02834834	\$ 22,120 0.00182667	\$ 206,054 0.01701554
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 269,438 9.35386218	\$ 78,193 2.79860740	\$ 29,604 0.28829965	\$ 398,238 2.62219732	\$ 21,918 0.00386453	\$ 36,301 0.00640040	\$ 7,705 0.00135846	\$ 17,281 0.00142702	\$ 75,107 0.00620219
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,206,034 40.95887247	\$ 26,214 0.91003917	\$ 36,217 1.29622794	\$ 20,762 0.20219341	\$ 133,726 0.88051519	\$ 16,187 0.00285402	\$ 64,187 0.01131712	\$ 27,367 0.00482519	\$ 61,381 0.00506872	\$ 11,007 0.00090895

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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	\$ 104,809	\$ 0	\$ 104,809	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,015	0	28,015	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	269,438	0	269,438	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 402,262	\$ 0	\$ 402,262	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 238,390	\$ 0	\$ 238,390	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,417	0	63,417	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	70,102	0	70,102	(Sch 4)
010		Housekeeping - Total	6300	\$ 371,909	\$ 0	\$ 371,909	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	173,769	0	173,769	(Sch 5)
025		Depreciation: Equipment	7140	33,898	0	33,898	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	919,540	0	919,540	(Sch 5)
040		Property Taxes	7300	78,827	0	78,827	(Sch 5)
045		Property Insurance	7400	29,761	0	29,761	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 56,680	\$ 0	\$ 56,680	(Sch 6)
057		Subtotal 005 - 055		\$ 2,066,646	\$ 0	\$ 2,066,646	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 115,406	\$ 0	\$ 115,406	(Sch 3)
060	.20-.39	Fringe Benefits	6400	38,269	0	38,269	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,759	0	23,759	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 177,434	\$ 0	\$ 177,434	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 406,391	\$ 0	\$ 406,391	(Sch 3)
065	.20-.39	Fringe Benefits	6500	122,263	0	122,263	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	360,590	0	360,590	(Sch 4)
065		Dietary - Total	6500	\$ 889,244	\$ 0	\$ 889,244	
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	150,766	0	150,766	(Sch 4)
075		Patient Supplies - Total	8100	\$ 150,766	\$ 0	\$ 150,766	
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:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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	912,644	0	912,644	(Sch 4)
080		Physical Therapy - Total	8200	\$ 912,644	\$ 0	\$ 912,644	
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	795,979	0	795,979	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 795,979	\$ 0	\$ 795,979	
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	200,552	0	200,552	(Sch 4)
083		Speech Pathology - Total	8280	\$ 200,552	\$ 0	\$ 200,552	
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	622,136	0	622,136	(Sch 4)
085		Pharmacy - Total	8300	\$ 622,136	\$ 0	\$ 622,136	
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	69,066	0	69,066	(Sch 4)
090		Laboratory - Total	8400	\$ 69,066	\$ 0	\$ 69,066	
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	101,749	0	101,749	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 101,749	\$ 0	\$ 101,749	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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		\$ 2,852,892	\$ 0	\$ 2,852,892	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,240,228	\$ (5,615)	\$ 4,234,613	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,177,189	(1,075)	1,176,114	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	261,980	(1,073)	260,907	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,679,397	\$ (7,763)	\$ 5,671,634	
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:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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	3,702	0	3,702 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,702	\$ 0	\$ 3,702
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		\$ 5,683,099	\$ (7,763)	\$ 5,675,336
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 259,708	\$ 0	\$ 259,708 (Sch 2)
155	.20-.39	Fringe Benefits	6600	79,418	0	79,418 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	17,361	0	17,361 (Sch 4)
155		Social Services - Total	6600	\$ 356,487	\$ 0	\$ 356,487

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER

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

Provider NPI:
1801938816

OSHPD Facility Number:
206394006

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	\$ 95,303	\$ 0	\$ 95,303	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,542	0	32,542	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,230	0	18,230	(Sch 4)
160		Activities - Total	6700	\$ 146,075	\$ 0	\$ 146,075	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 515,791	\$ 0	\$ 515,791	(Sch 6)
165	.20-.39	Fringe Benefits	6900	183,686	0	183,686	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,238,844	7,763	1,246,607	(Sch 6)
165		Administration - Total	6900	\$ 1,938,321	\$ 7,763	\$ 1,946,084	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 162,975	\$ 0	\$ 162,975	(Sch 3)
166	.20-.39	Fringe Benefits	6900	39,112	0	39,112	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	72,008	0	72,008	(Sch 4)
166		Medical Records - Total	6900	\$ 274,095	\$ 0	\$ 274,095	
167		CDPH Licensing Fees	6900	\$ 34,743	\$ 0	\$ 34,743	(Sch 6)
168		Professional Liability Insurance	6900	\$ 130,028	\$ 0	\$ 130,028	(Sch 6)
169		Quality Assurance Fees	6900	\$ 698,173	\$ 0	\$ 698,173	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 118,682	\$ 0	\$ 118,682	(Sch 3)
170	.20-.39	Fringe Benefits	6800	32,237	0	32,237	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 150,919	\$ 0	\$ 150,919	
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		\$ 3,728,841	\$ 7,763	\$ 3,736,604	
200		Total		\$ 15,398,156	\$ 0	\$ 15,398,156	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 539,890	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1801938816		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24/CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$539,890	\$539,890		

Provider Name							Fiscal Period	Provider NPI		Adjustments
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801938816		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$4,240,228	(\$5,615)	\$4,234,613
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,177,189	(1,075)	1,176,114
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	261,980	(1,073)	260,907
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,238,844	7,763	1,246,607
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801938816		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 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	31,863	(1,412)	30,451

Provider Name							Fiscal Period		Provider NPI		Adjustments
WAGNER HEIGHTS NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1801938816		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
4	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$109,455	\$109,455	