REPORT
ON THE
RATE SETTING AUDIT

ORANGE HEALTHCARE & WELLNESS CENTRE
ORANGE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801808720

FISCAL PERIOD
OCTOBER 1, 2009 THROUGH MAY 31, 2010

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Ivy Kwan

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: March 29, 2012

Micah Rheed
Executive Director
Orange Healthcare & Wellness Centre
920 West La Veta
Orange, CA 92668

ORANGE HEALTHCARE & WELLNESS CENTRE
NATIONAL PROVIDER IDENTIFIER 1801808720
FISCAL PERIOD OCTOBER 1, 2009 THROUGH MAY 31, 2010

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility No.:
206301204

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,264,660	$ 98.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 593,293	$ 25.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 480,681	$ 20.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 454,427	$ 19.69
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 22,437	$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 14,845	$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 5,385	$ 0.23
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 195,902	$ 8.49
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 526,566	$ 22.82
11	Cost of Routine Service/Audited Total Costs	$ 4,694,250.00	$ 4,558,195.35	$ 197.51
12	Total Patient Days (Adj)	23,078	23,078	
13	Cost Per Patient Day (Cost Divided by Days)	$ 203.41	$ 197.51	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 8)	15,040	0	
16	Medi-Cal Managed Care Days (Adj 8)		15,040	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility No.:
206301204

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility No.:
206301204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 47,277	$ 47,277			
160	Activities	67,755		$ 67,755		
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	276,685	0	0	276,685	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	254,782	0	0	254,782	
083	Speech Pathology	41,351	0	0	41,351	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,149,628	47,277	67,755	2,264,660	*
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	4,200	0	0	4,200	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,841,678	$ 47,277	$ 67,755	$ 2,841,678	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE
Provider NPI: 1801808720
OSHPD Facility Number: 206301204
Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

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	$ 55,431	$ 55,431											
010	Housekeeping	171,131	239	$ 171,370										
060	Laundry and Linen	33,048	1,943	6,035	$ 41,026									
065	Dietary	230,219	4,067	12,629	0	$ 246,915								
155	Social Services	N/A	193	599	0	0	$ 791							
160	Activities	N/A	1,508	4,683	0	0	0	$ 6,191						
165	Administration	N/A	404	1,255	0	0	0	0		$ 1,659	$ 1,659			
166	Medical Records	65,512	1,219	3,785	0	0	0	0		70,516		$ 70,516		
170	Inservice Education - Nursing	71,439	961	2,983	0	0	0	0	$ 75,383					
	ANCILLARY SERVICES													
075	Patient Supplies		669	2,076	0	0	0	0	0	2,744	16	699	$ 3,460	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	5	198	203	
080	Physical Therapy		961	2,983	0	0	0	0	0	3,944	101	4,294	8,340	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		958	2,974	0	0	0	0	0	3,932	91	3,879	7,902	
083	Speech Pathology		958	2,974	0	0	0	0	0	3,932	19	813	4,764	
085	Pharmacy		0	0	0	0	0	0	0	0	139	5,901	6,040	
090	Laboratory		0	0	0	0	0	0	0	0	6	236	241	
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	17	705	722	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		40,947	127,140	41,026	246,915	791	6,191	75,383	538,394	1,262	53,637	593,293	*
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		404	1,255	0	0	0	0	0	1,659	4	153	1,816	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 626,780	$ 55,431	$ 171,370	$ 41,026	$ 246,915	$ 791	$ 6,191	$ 75,383	$ 554,605	$ 1,659	$ 70,516	$ 626,780	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE
Provider NPI: 1801808720
OSHPD Facility Number: 206301204
Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 118,068	$ 118,068											
010	Housekeeping	17,266	510	$ 17,776										
060	Laundry and Linen	14,060	4,140	626	$ 18,826									
065	Dietary	175,741	8,663	1,310	0	$ 185,714								
155	Social Services	2,576	411	62	0	0	$ 3,049							
160	Activities	6,896	3,212	486	0	0	0	$ 10,594						
165	Administration	N/A	861	130	0	0	0	0		$ 991	$ 991			
166	Medical Records	15,920	2,596	393	0	0	0	0		18,909		$ 18,909		
170	Inservice Education - Nursing	0	2,047	309	0	0	0	0	$ 2,356					
	ANCILLARY SERVICES													
075	Patient Supplies	38,041	1,424	215	0	0	0	0	0	39,680	10	188	$ 39,878	
077	Specialized Support Surfaces	13,787	0	0	0	0	0	0	0	13,787	3	53	13,843	
080	Physical Therapy	6,960	2,047	309	0	0	0	0	0	9,316	60	1,152	10,528	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	2,040	308	0	0	0	0	0	2,348	55	1,040	3,443	
083	Speech Pathology	0	2,040	308	0	0	0	0	0	2,348	11	218	2,578	
085	Pharmacy	410,787	0	0	0	0	0	0	0	410,787	83	1,582	412,452	
090	Laboratory	16,396	0	0	0	0	0	0	0	16,396	3	63	16,462	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	49,090	0	0	0	0	0	0	0	49,090	10	189	49,289	
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	144,601	87,216	13,188	18,826	185,714	3,049	10,594	2,356	465,544	754	14,383	480,681	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	861	130	0	0	0	0	0	991	2	41	1,034	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,030,189	$ 118,068	$ 17,776	$ 18,826	$ 185,714	$ 3,049	$ 10,594	$ 2,356	$ 1,010,289	$ 991	$ 18,909	$ 1,030,189	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 493,188	95%							
	Property Tax (line 40)	24,351	5%	$ 517,539						
005	Plant Operations and Maintenance			2,973	$ 2,973					
010	Housekeeping			2,223	13	$ 2,236				
060	Laundry and Linen			18,041	104	79	$ 18,224			
065	Dietary			37,757	218	165	0	$ 38,140		
155	Social Services			1,790	10	8	0	0	$ 1,808	
160	Activities			14,000	81	61	0	0	0	$ 14,142
165	Administration			3,753	22	16	0	0	0	0
166	Medical Records			11,315	65	49	0	0	0	0
170	Inservice Education - Nursing			8,920	52	39	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			6,206	36	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,920	52	39	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,891	51	39	0	0	0	0
083	Speech Pathology			8,891	51	39	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			380,108	2,196	1,659	18,224	38,140	1,808	14,142
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			3,753	22	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 517,539	100%	$ 517,539	$ 2,973	$ 2,236	$ 18,224	$ 38,140	$ 1,808	$ 14,142

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 493,188	95%								
	Property Tax (line 40)	24,351	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 3,791	$ 3,791					
166	Medical Records				11,430		$ 11,430				
170	Inservice Education - Nursing			$ 9,010							
	ANCILLARY SERVICES										
075	Patient Supplies			0	6,269	38	113	$ 6,420	$ 6,118	$ 302	
077	Specialized Support Surfaces			0	0	11	32	43	41	2	
080	Physical Therapy			0	9,010	231	696	9,937	9,469	468	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	8,981	209	629	9,818	9,356	462	
083	Speech Pathology			0	8,981	44	132	9,156	8,726	431	
085	Pharmacy			0	0	317	957	1,274	1,214	60	
090	Laboratory			0	0	13	38	51	48	2	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	38	114	152	145	7	
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			9,010	465,286	2,883	8,694	476,864	454,427	22,437	*
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	3,791	8	25	3,824	3,644	180	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 517,539	100%	$ 9,010	$ 502,318	$ 3,791	$ 11,430	$ 517,539	$ 493,188	$ 24,351	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE
Provider NPI: 1801808720
OSHPD Facility Number: 206301204
Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

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. 71% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 5,159												
055	Interest - Other	40,026												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	647,085												
	Total Costs Allocable as Administration	692,270	71%											
167	DPH Licensing Fees	19,516	2%											
168	Professional Liability Insurance	7,079	1%											
169	Quality Assurance Fees	257,550	26%											
174	Caregiver Training	0	0%											
	Total	976,415	100%						$ 976,415					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,744	$ 39,680	$ 6,269	$ 48,694	9,686	$ 6,867	$ 194	$ 70	$ 2,555	$ -
077	Specialized Support Surfaces			0	0	13,787	0	13,787	2,742	1,944	55	20	723	0
080	Physical Therapy			276,685	3,944	9,316	9,010	298,955	59,464	42,160	1,189	431	15,685	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			254,782	3,932	2,348	8,981	270,043	53,714	38,082	1,074	389	14,168	0
083	Speech Pathology			41,351	3,932	2,348	8,981	56,612	11,261	7,984	225	82	2,970	0
085	Pharmacy			0	0	410,787	0	410,787	81,709	57,931	1,633	592	21,552	0
090	Laboratory			0	0	16,396	0	16,396	3,261	2,312	65	24	860	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49,090	0	49,090	9,764	6,923	195	71	2,576	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,264,660	538,394	465,544	465,286	3,733,884	742,698	526,566	14,845	5,385	195,902	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			4,200	1,659	991	3,791	10,641	2,117	1,501	42	15	558	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 976,415		$ 2,841,678	$ 554,605	$ 1,010,289	$ 502,318	$ 4,908,890	$ 976,415					
	Total Administrative Costs							$ 976,415		$ 692,270	$ 19,516	$ 7,079	$ 257,550	$ -
	Unit Cost Multiplier							0.19890750						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 72,175	$ 19,900	$ 15,221	$ 107,296						
	TOTAL FACILITY COSTS							$ 5,992,601						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE
Provider NPI: 1801808720
OSHPD Facility Number: 206301204
Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 5)	(Adj 5)	(Adj 5)	(Adj 6)	(Adj 7)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	103									
010	Housekeeping	77	77								
060	Laundry and Linen	625	625	625							
065	Dietary	1,308	1,308	1,308							
155	Social Services	62	62	62							
160	Activities	485	485	485							
165	Administration	130	130	130							
166	Medical Records	392	392	392							
170	Inservice Education - Nursing	309	309	309							
	ANCILLARY SERVICES										
075	Patient Supplies	215	215	215						48,694	48,694
077	Specialized Support Surfaces									13,787	13,787
080	Physical Therapy	309	309	309						298,955	298,955
081	Respiratory Therapy									0	0
082	Occupational Therapy	308	308	308						270,043	270,043
083	Speech Pathology	308	308	308						56,612	56,612
085	Pharmacy									410,787	410,787
090	Laboratory									16,396	16,396
095	Home Health Services									0	0
100	Other Ancillary Services									49,090	49,090
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,168	13,168	13,168	226,990	68,097	2,294,229	2,294,229	2,294,229	3,733,884	3,733,884
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	130	130	130						10,641	10,641
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,929	17,826	17,749	226,990	68,097	2,294,229	2,294,229	2,294,229	4,908,890	4,908,890
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 47,277	$ 67,755			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020606923	0.029532797			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 55,431	$ 171,370	$ 41,026	$ 246,915	$ 791	$ 6,191	$ 75,383	$ 1,659	$ 70,516
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.10955907	9.65521641	0.18073917	3.62593545	0.00034496	0.00269847	0.03285780	0.00033804	0.01436492
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 118,068	$ 17,776	$ 18,826	$ 185,714	$ 3,049	$ 10,594	$ 2,356	$ 991	$ 18,909
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.62335914	1.00152114	0.08293559	2.72720301	0.00132888	0.00461770	0.00102696	0.00020193	0.00385198
	TOTAL CAPITAL COSTS - SCH. 5	$ 517,539	$ 2,973	$ 2,236	$ 18,224	$ 38,140	$ 1,808	$ 14,142	$ 9,010	$ 3,791	$ 11,430
	UNIT COST MULTIPLIER (CAPITAL COSTS)	28.86602711	0.16679013	0.12595228	0.08028649	0.56007857	0.00078800	0.00616416	0.00392727	0.00077220	0.00232848

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 43,657	$ 0	$ 43,657	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,774	0	11,774	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	118,068	0	118,068	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 173,499	$ 0	$ 173,499	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 100,534	$ 0	$ 100,534	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,820	0	30,820	(Sch 3)
010	.79	Agency Staff	6300	39,777	0	39,777	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,266	0	17,266	(Sch 4)
010		Housekeeping - Total	6300	$ 188,397	$ 0	$ 188,397	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,261	0	1,261	(Sch 5)
025		Depreciation: Equipment	7140	2,252	0	2,252	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	489,675	0	489,675	(Sch 5)
040		Property Taxes	7300	33,483	(9,132)	24,351	(Sch 5)
045		Property Insurance	7400	5,159	0	5,159	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 40,026	$ 0	$ 40,026	(Sch 6)
057		**Subtotal 005 - 055**		$ 933,752	$ (9,132)	$ 924,620	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 24,884	$ 0	$ 24,884	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,164	0	8,164	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,060	0	14,060	(Sch 4)
060		Laundry and Linen - Total	6400	$ 47,108	$ 0	$ 47,108	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 177,140	$ 0	$ 177,140	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,079	0	53,079	(Sch 3)
065	.79	Agency Staff	6500	15,552	(15,552)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	160,189	15,552	175,741	(Sch 4)
065		Dietary - Total	6500	$ 405,960	$ 0	$ 405,960	
070		Provision for Bad Debts	7700	$ 0	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	38,041	0	38,041	(Sch 4)
075		Patient Supplies - Total	8100	$ 38,041	$ 0	$ 38,041	
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	13,787	0	13,787	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 13,787	$ 0	$ 13,787	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	276,685	0	276,685	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	6,960	0	6,960	(Sch 4)
080		Physical Therapy - Total	8200	$ 283,645	$ 0	$ 283,645	
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	254,782	0	254,782	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 254,782	$ 0	$ 254,782	
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	41,351	0	41,351	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 41,351	$ 0	$ 41,351	
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	410,787	0	410,787	(Sch 4)
085		Pharmacy - Total	8300	$ 410,787	$ 0	$ 410,787	
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	16,396	0	16,396	(Sch 4)
090		Laboratory - Total	8400	$ 16,396	$ 0	$ 16,396	
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	49,090	0	49,090	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 49,090	$ 0	$ 49,090	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,107,879	$ 0	$ 1,107,879	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,647,474	$ 0	$ 1,647,474	(Sch 2)
105	.20-.39	Fringe Benefits	6110	502,154	0	502,154	(Sch 2)
105	.49	Agency Staff	6110	26,740	(26,740)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	138,361	6,240	144,601	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,314,729	$ (20,500)	$ 2,294,229	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900	4,200	0	4,200	(Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,200	$ 0	$ 4,200	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 2,318,929	$ (20,500)	$ 2,298,429	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 37,376	$ 0	$ 37,376	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,901	0	9,901	(Sch 2)
155	.49	Agency Staff	6600	2,500	(2,500)	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	76	2,500	2,576	(Sch 4)
155		Social Services - Total	6600	$ 49,853	$ 0	$ 49,853	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
ORANGE HEALTHCARE & WELLNESS CENTRE

Fiscal Period:
OCTOBER 1, 2009 THROUGH MAY 31, 2010

Provider NPI:
1801808720

OSHPD Facility Number:
206301204

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 52,437	$ 0	$ 52,437	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,318	0	15,318	(Sch 2)
160	.49	Agency Staff	6700	5,039	(5,039)	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,857	5,039	6,896	(Sch 4)
160		Activities - Total	6700	$ 74,651	$ 0	$ 74,651	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 236,603	$ 0	$ 236,603	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,350	0	66,350	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	454,142	(110,010)	344,132	(Sch 6)
165		Administration - Total	6900	$ 757,095	$ (110,010)	$ 647,085	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 52,039	$ 0	$ 52,039	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,473	0	13,473	(Sch 3)
166	.49	Agency Staff	6900	3,267	(3,267)	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,653	3,267	15,920	(Sch 4)
166		Medical Records - Total	6900	$ 81,432	$ 0	$ 81,432	
167		CDPH Licensing Fees	6900	$ 19,516	$ 0	$ 19,516	(Sch 6)
168		Professional Liability Insurance	6900	$ 7,079	$ 0	$ 7,079	(Sch 6)
169		Quality Assurance Fees	6900	$ 257,550	$ 0	$ 257,550	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 57,111	$ 0	$ 57,111	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,328	0	14,328	(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	$ 71,439	$ 0	$ 71,439	
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		$ 1,318,615	$ (110,010)	$ 1,208,605	
200		**Total**		**$ 6,132,243**	**$ (139,642)**	**$ 5,992,601**	

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE

Provider NPI: 1801808720

OSHPD Facility Number: 206301204

Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(9,132)			(9,132)					
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	(15,552)	(15,552)							
065	4	Dietary - Other - Nonlabor	15,552	15,552							
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE

Provider NPI: 1801808720

OSHPD Facility Number: 206301204

Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	(26,740)	(26,740)							
105	4	Skilled Nursing Care - Other - Nonlabor	6,240	26,740	(20,500)						
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE

Provider NPI: 1801808720

OSHPD Facility Number: 206301204

Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	(2,500)	(2,500)							
155	4	Social Services - Other - Nonlabor	2,500	2,500							
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	(5,039)	(5,039)							
160	4	Activities - Other - Nonlabor	5,039	5,039							
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(110,010)		20,500		(130,510)				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	(3,267)	(3,267)							
166	4	Medical Records - Other - Nonlabor	3,267	3,267							
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: ORANGE HEALTHCARE & WELLNESS CENTRE

Provider NPI: 1801808720

OSHPD Facility Number: 206301204

Fiscal Period: OCTOBER 1, 2009 THROUGH MAY 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($139,642)	0	0	(9,132)	(130,510)	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
ORANGE HEALTHCARE & WELLNESS CENTRE	OCTOBER 1, 2009 THROUGH MAY 31, 2010	1801808720	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	$15,552	($15,552)	$0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	160,189	15,552	175,741
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staf	26,740	(26,740)	0
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	138,361	26,740	165,101 *
	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	2,500	(2,500)	0
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	76	2,500	2,576
	10.5	160	3	8A-1	160	3	Activities - Agency Staff	5,039	(5,039)	0
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	1,857	5,039	6,896
	10.5	166	3	8A-1	166	3	Medical Records - Agency Staff	3,267	(3,267)	0
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	12,653	3,267	15,920
							To reclassify consultant service fees because they do not qualify as agency costs in accordance with the Medi-Cal Long Term Care Reimbursement Act, AB 1629. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Article 3.8, Section 14126 CCR, Title 22, Section 52000 (i)			
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	$165,101	($20,500)	$144,601
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	454,142	20,500	474,642 *
							To reclassify medical director fees for proper determination of cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
ORANGE HEALTHCARE & WELLNESS CENTRE	OCTOBER 1, 2009 THROUGH MAY 31, 2010	1801808720	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
3	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to the fiscal period being audited. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$33,483	($9,132)	$24,351
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor * To eliminate nonallowable related party management fees. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304	$474,642	($130,510)	$344,132

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
ORANGE HEALTHCARE & WELLNESS CENTRE	OCTOBER 1, 2009 THROUGH MAY 31, 2010	1801808720	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
5	10.7	005	1, 2, 3	7	005		Plant Operations and Maintenance (Square Feet)	261	(158)	103
	10.7	010	1, 2, 3	7	010		Housekeeping	48	29	77
	10.7	060	1, 2, 3	7	060		Laundry and Linen	750	(125)	625
	10.7	065	1, 2, 3	7	065		Dietary	1,886	(578)	1,308
	10.7	075	1, 2, 3	7	075		Patient Supplies	195	20	215
	10.7	080	1, 2, 3	7	080		Physical Therapy	474	(165)	309
	10.7	082	1, 2, 3	7	082		Occupational Therapy	412	(104)	308
	10.7	083	1, 2, 3	7	083		Speech Pathology	40	268	308
	10.7	105	1, 2, 3	7	105		Skilled Nursing Care	17,088	(3,920)	13,168
	10.7	140	1, 2, 3	7	140		Beauty and Barber	108	22	130
	10.7	155	1, 2, 3	7	155		Social Services	86	(24)	62
	10.7	160	1, 2, 3	7	160		Activities	424	61	485
	10.7	165	1, 2, 3	7	165		Administration	1,703	(1,573)	130
	10.7	166	1, 2, 3	7	166		Medical Records	391	1	392
	10.7	170	1, 2, 3	7	170		Inservice Education - Nursing	0	309	309
	10.7	175	1	7			Total Statistics	23,866	(5,937)	17,929
	10.7	175	2	7			Total Statistics	23,866	(6,040)	17,826
	10.7	175	3	7			Total Statistics	23,866	(6,117)	17,749
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
6	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	226,990	226,990
	10.7	175	4	7			Total Statistics	0	226,990	226,990
7	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	68,097	68,097
	10.7	175	5	7			Total Statistics	0	68,097	68,097
							To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1). 42 CFR 413.20 and 24/CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
ORANGE HEALTHCARE & WELLNESS CENTRE	OCTOBER 1, 2009 THROUGH MAY 31, 2010	1801808720	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
8	4.1	5	2	1	15		Skilled Nursing Days - Medi-Cal	15,040	(15,040)	0
	Not Reported			1	16		Skilled Nursing Days - Medi-Cal Managed Care	0	15,040	15,040
							To reclassify Medi-Cal managed care patient days for proper audit report presentation.			
							42 CFR 413.20, 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2205, 2300 and 2304			