REPORT
ON THE
RATE SETTING AUDIT

WAGNER HEIGHTS NURSING & REHAB CENTER
STOCKTON, CALIFORNIA
PROVIDER NUMBER: LTC55332H
NATIONAL PROVIDER IDENTIFIER: 1801938816

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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: Teri Hung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 29, 2011

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

PROVIDER: WAGNER HEIGHTS NURSING & REHAB CENTER
PROVIDER NO. LTC55332H
NATIONAL PROVIDER IDENTIFIER: 1801938816
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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 COST PER PATIENT DAY

Provider Name:
WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55332H

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	$ 5,374,867	$ 103.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,203,143	$ 23.26
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 834,767	$ 16.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 1,031,834	$ 19.95
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 63,841	$ 1.23
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 30,930	$ 0.60
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 120,780	$ 2.34
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 363,788	$ 7.03
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,175,155	$ 22.72
11	Cost of Routine Service/Audited Total Costs	$ 10,205,896	$ 10,199,104	$ 197.19
12	Total Patient Days (Adj)	51,722	51,722	
13	Cost Per Patient Day (Cost Divided by Days)	$ 197.32	$ 197.19	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC55332H

NPI:
1801938816

OSHPD Facility No.:
206394006

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility No.: 206394006

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 177,202	$ 177,202			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	127,103		$ 127,103		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	133,641	0	0	133,641	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	1,140,664	0	0	1,140,664	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	729,323	0	0	729,323	***
083	Speech Pathology	178,142	0	0	178,142	***
085	Pharmacy	736,433	0	0	736,433	***
090	Laboratory	107,052	0	0	107,052	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	99,632	0	0	99,632	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	5,070,562	177,202	127,103	5,374,867	*
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 - Pediatrics	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	1,475	0	0	1,475	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 8,501,229	$ 177,202	$ 127,103	$ 8,501,229	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 146,542	$ 146,542											
010	Housekeeping	262,252	4,401	$ 266,653										
060	Laundry and Linen	115,640	2,447	4,591	$ 122,678									
065	Dietary	506,047	15,761	29,567	0	$ 551,374								
155	Social Services	N/A	1,908	3,579	0	0	$ 5,487							
160	Activities	N/A	7,565	14,192	0	0	0	$ 21,757						
165	Administration	N/A	7,234	13,571	0	0	0	0		$ 20,805	$ 20,805			
166	Medical Records	157,842	1,297	2,434	0	0	0	0		161,573		$ 161,573		
170	Inservice Education - Nursing	123,987	3,225	6,051	0	0	0	0	$ 133,263					
	ANCILLARY SERVICES													
075	Patient Supplies		2,147	4,027	0	0	0	0	0	6,174	292	2,266	$ 8,732	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		5,723	10,737	0	0	0	0	0	16,460	2,174	16,883	35,517	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		4,421	8,294	0	0	0	0	0	12,714	1,409	10,943	25,067	***
083	Speech Pathology		4,126	7,740	0	0	0	0	0	11,866	421	3,267	15,553	***
085	Pharmacy		2,488	4,667	0	0	0	0	0	7,155	1,373	10,664	19,192	***
090	Laboratory		0	0	0	0	0	0	0	0	191	1,480	1,670	***
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	177	1,377	1,554	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		83,199	156,079	122,678	551,374	5,487	21,757	133,263	1,073,836	14,751	114,556	1,203,143	*
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 - Pediatrics		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		600	1,126	0	0	0	0	0	1,726	18	137	1,882	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,312,310	$ 146,542	$ 266,653	$ 122,678	$ 551,374	$ 5,487	$ 21,757	$ 133,263	$ 1,129,932	$ 20,805	$ 161,573	$ 1,312,310	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 222,818	$ 222,818											
010	Housekeeping	77,185	6,691	$ 83,876										
060	Laundry and Linen	16,157	3,721	1,444	$ 21,322									
065	Dietary	271,147	23,964	9,300	0	$ 304,411								
155	Social Services	18,439	2,901	1,126	0	0	$ 22,466							
160	Activities	15,448	11,503	4,464	0	0	0	$ 31,415						
165	Administration	N/A	11,000	4,269	0	0	0	0		$ 15,269	$ 15,269			
166	Medical Records	33,252	1,973	766	0	0	0	0		35,990		$ 35,990		
170	Inservice Education - Nursing	1,184	4,904	1,903	0	0	0	0	$ 7,992					
	ANCILLARY SERVICES													
075	Patient Supplies	0	3,264	1,267	0	0	0	0	0	4,531	214	505	$ 5,250	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	8,702	3,377	0	0	0	0	0	12,080	1,595	3,761	17,436	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	6,722	2,609	0	0	0	0	0	9,331	1,034	2,438	12,802	***
083	Speech Pathology	0	6,273	2,435	0	0	0	0	0	8,708	309	728	9,744	***
085	Pharmacy	0	3,783	1,468	0	0	0	0	0	5,251	1,008	2,375	8,634	***
090	Laboratory	0	0	0	0	0	0	0	0	0	140	330	469	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	130	307	437	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	235,220	126,505	49,095	21,322	304,411	22,466	31,415	7,992	798,424	10,825	25,517	834,767	*
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 - Pediatrics		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		913	354	0	0	0	0	0	1,267	13	31	1,311	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 890,850	$ 222,818	$ 83,876	$ 21,322	$ 304,411	$ 22,466	$ 31,415	$ 7,992	$ 839,591	$ 15,269	$ 35,990	$ 890,850	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

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)	$ 1,220,656	94%							
	Property Tax (line 40)	75,524	6%	$ 1,296,180						
005	Plant Operations and Maintenance			28,173	$ 28,173					
010	Housekeeping			38,078	846	$ 38,924				
060	Laundry and Linen			21,174	470	670	$ 22,314			
065	Dietary			136,375	3,030	4,316	0	$ 143,721		
155	Social Services			16,508	367	522	0	0	$ 17,397	
160	Activities			65,458	1,454	2,072	0	0	0	$ 68,984
165	Administration			62,597	1,391	1,981	0	0	0	0
166	Medical Records			11,225	249	355	0	0	0	0
170	Inservice Education - Nursing			27,909	620	883	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			18,577	413	588	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			49,523	1,100	1,567	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			38,254	850	1,211	0	0	0	0
083	Speech Pathology			35,701	793	1,130	0	0	0	0
085	Pharmacy			21,526	478	681	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			719,909	15,995	22,783	22,314	143,721	17,397	68,984
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 - Pediatrics			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			5,194	115	164	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 1,296,180	100%	$ 1,296,180	$ 28,173	$ 38,924	$ 22,314	$ 143,721	$ 17,397	$ 68,984

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,220,656	94%								
	Property Tax (line 40)	75,524	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 65,969	$ 65,969					
166	Medical Records				11,830		$ 11,830				
170	Inservice Education - Nursing			$ 29,412							
	ANCILLARY SERVICES										
075	Patient Supplies			0	19,577	925	166	$ 20,668	$ 19,464	$ 1,204	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	52,190	6,893	1,236	60,320	56,805	3,515	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	40,314	4,468	801	45,583	42,927	2,656	***
083	Speech Pathology			0	37,624	1,334	239	39,197	36,913	2,284	***
085	Pharmacy			0	22,685	4,354	781	27,820	26,199	1,621	***
090	Laboratory			0	0	604	108	712	671	42	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	562	101	663	624	39	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			29,412	1,040,516	46,772	8,387	1,095,676	1,031,834	63,841	*
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 - Pediatrics			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	5,474	56	10	5,540	5,218	323	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 1,296,180	100%	$ 29,412	$ 1,218,381	$ 65,969	$ 11,830	$ 1,296,180	$ 1,220,656	$ 75,524	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 License Fees 2% of Total	Liability Insurance 7% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 10,200													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,647,273													
	Total Costs Allocable as Administration	1,657,473	70%												
167	DPH Licensing Fees	43,624	2%												
168	Liability Insurance	170,351	7%												
169	Quality Assurance Fees	513,097	22%												
174	Caregiver Training	0	0%												
	Total	2,384,545	100%						$ 2,384,545						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 133,641	$ 6,174	$ 4,531	$ 19,577	$ 163,924	33,440	$ 23,244	$ 612	$ 2,389	$ 7,195	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			1,140,664	16,460	12,080	52,190	1,221,394	249,160	173,189	4,558	17,800	53,613	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			729,323	12,714	9,331	40,314	791,683	161,501	112,257	2,955	11,538	34,751	0	***
083	Speech Pathology			178,142	11,866	8,708	37,624	236,339	48,212	33,512	882	3,444	10,374	0	***
085	Pharmacy			736,433	7,155	5,251	22,685	771,524	157,388	109,399	2,879	11,244	33,866	0	***
090	Laboratory			107,052	0	0	0	107,052	21,838	15,180	400	1,560	4,699	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			99,632	0	0	0	99,632	20,325	14,127	372	1,452	4,373	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			5,374,867	1,073,836	798,424	1,040,516	8,287,643	1,690,652	1,175,155	30,930	120,780	363,788	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 - Pediatrics			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			1,475	1,726	1,267	5,474	9,943	2,028	1,410	37	145	436	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,384,545		$ 8,501,229	$ 1,129,932	$ 839,591	$ 1,218,381	$ 11,689,133	$ 2,384,545						
	Total Administrative Costs							$ 2,384,545		$ 1,657,473	$ 43,624	$ 170,351	$ 513,097	$ -	
	Unit Cost Multiplier							0.20399673							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 182,378	$ 51,259	$ 65,969	$ 299,606							
	TOTAL FACILITY COSTS							$ 14,373,284							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	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						163,924	163,924
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,125	1,125	1,125						1,221,394	1,221,394
081	Respiratory Therapy									0	0
082	Occupational Therapy	869	869	869						791,683	791,683
083	Speech Pathology	811	811	811						236,339	236,339
085	Pharmacy	489	489	489						771,524	771,524
090	Laboratory									107,052	107,052
095	Home Health Services									0	0
100	Other Ancillary Services									99,632	99,632
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,354	16,354	16,354	103,444	153,117	5,305,782	5,305,782	5,305,782	8,287,643	8,287,643
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 - Pediatrics						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						9,943	9,943
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,445	28,805	27,940	103,444	153,117	5,305,782	5,305,782	5,305,782	11,689,133	11,689,133
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 177,202	$ 127,103			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033397904	0.023955564			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 146,542	$ 266,653	$ 122,678	$ 551,374	$ 5,487	$ 21,757	$ 133,263	$ 20,805	$ 161,573
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.08738066	9.54375749	1.18593227	3.60099967	0.00103409	0.00410053	0.02511659	0.00177990	0.01382249
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 222,818	$ 83,876	$ 21,322	$ 304,411	$ 22,466	$ 31,415	$ 7,992	$ 15,269	$ 35,990
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.73539316	3.00200841	0.20611819	1.98809714	0.00423416	0.00592081	0.00150619	0.00130622	0.00307893
	TOTAL CAPITAL COSTS - SCH. 5	$ 1,296,180	$ 28,173	$ 38,924	$ 22,314	$ 143,721	$ 17,397	$ 68,984	$ 29,412	$ 65,969	$ 11,830
	UNIT COST MULTIPLIER (CAPITAL COSTS)	44.02037697	0.97806080	1.39311556	0.21571418	0.93863537	0.00327884	0.01300171	0.00554343	0.00564360	0.00101204

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 113,063	$ 0	$ 113,063	(Sch 3)
005	.20-.39	Fringe Benefits	6200	33,479	0	33,479	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	222,818	0	222,818	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 369,360	$ 0	$ 369,360	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 208,303	$ 0	$ 208,303	(Sch 3)
010	.20-.39	Fringe Benefits	6300	53,949	0	53,949	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	77,185	0	77,185	(Sch 4)
010		Housekeeping - Total	6300	$ 339,437	$ 0	$ 339,437	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	108,622	0	108,622	(Sch 5)
025		Depreciation: Equipment	7140	42,082	0	42,082	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,050,703	0	1,050,703	(Sch 5)
040		Property Taxes	7300	75,524	0	75,524	(Sch 5)
045		Property Insurance	7400	10,200	0	10,200	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	19,249	19,249	(Sch 5)
055		Interest-Other	7600	19,249	(19,249)	0	(Sch 6)
057		Subtotal 005 - 055		$ 2,015,177	$ 0	$ 2,015,177	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 86,805	$ 0	$ 86,805	(Sch 3)
060	.20-.39	Fringe Benefits	6400	28,835	0	28,835	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,157	0	16,157	(Sch 4)
060		Laundry and Linen - Total	6400	$ 131,797	$ 0	$ 131,797	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 393,343	$ 0	$ 393,343	(Sch 3)
065	.20-.39	Fringe Benefits	6500	112,704	0	112,704	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	271,147	0	271,147	(Sch 4)
065		Dietary - Total	6500	$ 777,194	$ 0	$ 777,194	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	133,641	0	133,641	
075		Patient Supplies - Total	8100	$ 133,641	$ 0	$ 133,641	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	1,140,664	0	1,140,664	
080		Physical Therapy - Total	8200	$ 1,140,664	$ 0	$ 1,140,664	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	729,323	0	729,323	
082		Occupational Therapy - Total	8250	$ 729,323	$ 0	$ 729,323	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	178,142	0	178,142	
083		Speech Pathology - Total	8280	$ 178,142	$ 0	$ 178,142	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	736,433	0	736,433	
085		Pharmacy - Total	8300	$ 736,433	$ 0	$ 736,433	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	102,987	4,065	107,052	
090		Laboratory - Total	8400	$ 102,987	$ 4,065	$ 107,052	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	99,632	0	99,632	
100		Other Ancillary Services - Total	8900	$ 99,632	$ 0	$ 99,632	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 3,120,822	$ 4,065	$ 3,124,887	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,953,373	$ (4,120)	$ 3,949,253	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,122,440	(1,241)	1,121,199	(Sch 2)
105	.49	Agency Staff	6110	110	0	110	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	288,469	(53,249)	235,220	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 5,364,392	$ (58,610)	$ 5,305,782	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	1,475	0	1,475	
140		Beauty and Barber - Total	8900	$ 1,475	$ 0	$ 1,475	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 5,365,867	$ (58,610)	$ 5,307,257	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 137,124	$ 0	$ 137,124	(Sch 2)
155	.20-.39	Fringe Benefits	6600	40,078	0	40,078	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	18,439	0	18,439	(Sch 4)
155		Social Services - Total	6600	$ 195,641	$ 0	$ 195,641	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 98,712	$ 0	$ 98,712	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,391	0	28,391	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,448	0	15,448	(Sch 4)
160		Activities - Total	6700	$ 142,551	$ 0	$ 142,551	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 552,541	$ 0	$ 552,541	(Sch 6)
165	.20-.39	Fringe Benefits	6900	163,211	0	163,211	(Sch 6)
165	.49	Agency Staff	6900	42,840	0	42,840	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	939,017	(50,336)	888,681	(Sch 6)
165		Administration - Total	6900	$ 1,697,609	$ (50,336)	$ 1,647,273	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 124,362	$ 0	$ 124,362	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	33,480	0	33,480	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	33,252	0	33,252	(Sch 4)
166		Medical Records - Total	6900	$ 191,094	$ 0	$ 191,094	
167		DPH Licensing Fees	6900	$ 43,624	$ 0	$ 43,624	(Sch 6)
168		Liability Insurance	6900	$ 170,351	$ 0	$ 170,351	(Sch 6)
169		Quality Assurance Fees	6900	$ 513,097	$ 0	$ 513,097	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 92,453	$ 4,120	$ 96,573	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,173	1,241	27,414	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	1,184	1,184	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 118,626	$ 6,545	$ 125,171	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 3,072,593	$ (43,791)	$ 3,028,802	
200		**Total**		**$ 14,483,450**	**$ (98,336)**	**$ 14,385,114**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 113,063	$	$ 113,063
005	2	Fringe Benefits		33,479		33,479
005	3	Agency Staff				0
005	4	Other - Nonlabor		222,818		222,818
005	5	Plant Operations and Maintenance - Total		$ 369,360	$ 0	$ 369,360
010		Housekeeping				
010	1	Salaries and Wages		$ 208,303	$	$ 208,303
010	2	Fringe Benefits		53,949		53,949
010	3	Agency Staff				0
010	4	Other - Nonlabor		77,185		77,185
010	5	Housekeeping - Total		$ 339,437	$ 0	$ 339,437
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		108,622		108,622
025	4	Depreciation: Equipment		42,082		42,082
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		1,050,703		1,050,703
040	4	Property Taxes		75,524		75,524
045	4	Property Insurance		10,200		10,200
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		19,249		19,249
		Subtotal 005 - 055		2,015,177	0	2,015,177
060		Laundry and Linen				
060	1	Salaries and Wages		$ 86,805	$	$ 86,805
060	2	Fringe Benefits		28,835		28,835
060	3	Agency Staff				0
060	4	Other - Nonlabor		16,157		16,157
060	5	Laundry and Linen - Total		$ 131,797	$ 0	$ 131,797
065		Dietary				
065	1	Salaries and Wages		$ 393,343	$	$ 393,343
065	2	Fringe Benefits		112,704		112,704
065	3	Agency Staff				0
065	4	Other - Nonlabor		271,147		271,147
065	5	Dietary - Total		$ 777,194	$ 0	$ 777,194
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		133,641		133,641
075	5	Patient Supplies - Total		$ 133,641	$ 0	$ 133,641
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		1,140,664		1,140,664
080	5	Physical Therapy - Total		$ 1,140,664	$ 0	$ 1,140,664
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		729,323		729,323
082	5	Occupational Therapy - Total		$ 729,323	$ 0	$ 729,323
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		178,142		178,142
083	5	Speech Pathology - Total		$ 178,142	$ 0	$ 178,142
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		736,433		736,433
085	5	Pharmacy - Total		$ 736,433	$ 0	$ 736,433
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		102,987		102,987
090	5	Laboratory - Total		$ 102,987	$ 0	$ 102,987
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		99,632		99,632
100	5	Other Ancillary Services - Total		$ 99,632	$ 0	$ 99,632

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 3,120,822	$ 0	$ 3,120,822
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,953,373	$	$ 3,953,373
105	2	Fringe Benefits		1,122,440		1,122,440
105	3	Agency Staff		110		110
105	4	Other - Nonlabor		288,469		288,469
105	5	Skilled Nursing Care - Total		$ 5,364,392	$ 0	$ 5,364,392
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		1,475		1,475
140	5	Beauty and Barber - Total		$ 1,475	$ 0	$ 1,475
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 5,365,867	$ 0	$ 5,365,867
155		Social Services				
155	1	Salaries and Wages		$ 137,124	$	$ 137,124
155	2	Fringe Benefits		40,078		40,078
155	3	Agency Staff				0
155	4	Other - Nonlabor		18,439		18,439
155	5	Social Services - Total		$ 195,641	$ 0	$ 195,641
160		Activities				
160	1	Salaries and Wages		$ 98,712	$	$ 98,712
160	2	Fringe Benefits		28,391		28,391
160	3	Agency Staff				0
160	4	Other - Nonlabor		15,448		15,448
160	5	Activities - Total		$ 142,551	$ 0	$ 142,551

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: WAGNER HEIGHTS NURSING & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC55332H

NPI: 1801938816

OSHPD Facility Number: 206394006

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 552,541	$	$ 552,541
165	2	Fringe Benefits		163,211		163,211
165	3	Agency Staff		42,840		42,840
165	4	Other - Nonlabor		939,017		939,017
165	5	Administration - Total		$ 1,697,609	$ 0	$ 1,697,609
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 124,362	$	$ 124,362
166	2	Medical Records - Fringe Benefits		33,480		33,480
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		33,252		33,252
166	5	Medical Records - Total		$ 191,094	$ 0	$ 191,094
167	4	DPH Licensing Fees ***		$ 43,624	$	$ 43,624
168	4	Liability Insurance ***		$ 170,351	$	$ 170,351
169	4	Quality Assurance Fees ***		$ 513,097	$	$ 513,097
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 92,453	$	$ 92,453
170	2	Fringe Benefits		26,173		26,173
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 118,626	$ 0	$ 118,626
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 3,072,593	$ 0	$ 3,072,593
200		**Total**		**$ 14,483,450**	**$ $ -**	**$ 14,483,450**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	19,249			19,249				
055	4	Interest-Other	(19,249)			(19,249)				
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	0							
065	4	Dietary - Other - Nonlabor	0							
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	4,065				4,065			
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(4,120)		(4,120)					
105	2	Skilled Nursing Care - Fringe Benefits	(1,241)		(1,241)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(53,249)	(48,000)	(1,184)		(4,065)			
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	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	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(50,336)	48,000				(98,336)		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	4,120		4,120					
170	2	Inservice Education - Nursing - Fringe Benefits	1,241		1,241					
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	1,184		1,184					
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
WAGNER HEIGHTS NURSING & REHAB CENTER	LTC55332H	1801938816	206394006	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($98,336)	0	0	0	0	(98,336)	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
WAGNER HEIGHTS NURSING & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55332H	5

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	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		$288,469	($48,000)	$240,469	*
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabo		939,017	48,000	987,017	*
							To reclassify medical director costs to the appropriate cost cente					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230					
							CCR, Title 22, Section 52000					
2	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		$3,953,373	($4,120)	$3,949,253	
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		1,122,440	(1,241)	1,121,199	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	240,469	(1,184)	239,285	*
	10.5	170	1	8A-2	170	1	Inservice Education - Nursing - Salaries and Wages		92,453	4,120	96,573	
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits		26,173	1,241	27,414	
	10.5	170	4	8A-2	170	4	Inservice Education - Nursing - Other - Nonlabor		0	1,184	1,184	
							To reclassify home office expenses to the appropriate cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
3	10.5	050	4	8A-2	050	4	Interest - Property, Plant, and Equipment		$0	$19,249	$19,249	
	10.5	055	4	8A-2	055	4	Interest - Other		19,249	(19,249)	0	
							To reclassify leasehold interest expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
4	10.5	090	4	8A-2	090	4	Laboratory - Other - Nonlabor		$102,987	$4,065	$107,052	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	239,285	(4,065)	235,220	
							To reclassify laboratory expense to an ancillary cost center.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2					
							CCR, Title 22, Section 51123					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
WAGNER HEIGHTS NURSING & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55332H	5

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 COSTS			
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$987,017	($98,336)	$888,681
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Audit Report for fiscal period ended December 31, 2009.			
							42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments