

**REPORT
ON THE
RATE SETTING AUDIT**

**WISTERIA CARE CENTER
CASTRO VALLEY, CALIFORNIA
NPI NUMBER: 1063640597**

**FISCAL PERIOD
APRIL 17, 2009 THROUGH DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Jocelyn Bautista-Slan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2011

Juliana Taburaza
Vice President
United Family Medical Supply, Inc.
120 Corning Avenue
Milpitas, CA 95035

PROVIDER: WISTERIA CARE CENTER
NPI NUMBER: 1063640597
FISCAL PERIOD APRIL 17, 2009 THROUGH 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$699, which resulted from Medi-Cal overpayments

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

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility No.:
206010862

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 484,175	\$ 81.17
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 141,495	\$ 23.72
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 111,243	\$ 18.65
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 72,933	\$ 12.23
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,070	\$ 2.36
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,773	\$ 1.81
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 16,159	\$ 2.71
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 60,395	\$ 10.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 195,171	\$ 32.72
11	Cost of Routine Service/Audited Total Costs	\$ 1,215,742	\$ 1,106,413	\$ 185.48
12	Total Patient Days (Adj 10)	5,964	5,965	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.85	\$ 185.48	
14	Overpayments (Adj 11)	\$ 0	\$ 699	
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:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility No.:
206010862

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:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility No.:
206010862

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 6,801	\$ 6,801		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	30,614		\$ 30,614	
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	5,228	0	0	5,228 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	4,144	0	0	4,144 ***
083	Speech Pathology	2,121	0	0	2,121 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	378	0	0	378 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	446,760	6,801	30,614	484,175 *
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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 496,046	\$ 6,801	\$ 30,614	\$ 496,046

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
WISTERIA CARE CENTER

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Fiscal Period:
APRIL 17, 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 Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 5,620	\$ 5,620										
010	Housekeeping	23,974	937	\$ 24,911									
060	Laundry and Linen	27,456	301	1,601	\$ 29,358								
065	Dietary	66,076	380	2,020	0	\$ 68,475							
155	Social Services	N/A	225	1,194	0	0	\$ 1,419						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	191	1,016	0	0	0	0		\$ 1,207	\$ 1,207		
166	Medical Records	13,515	0	0	0	0	0	0		13,515		\$ 13,515	
170	Inservice Education - Nursing	5,573	0	0	0	0	0	0	\$ 5,573				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		58	308	0	0	0	0	0	366	11	119	495
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		15	80	0	0	0	0	0	95	7	77	179
083	Speech Pathology		0	0	0	0	0	0	0	0	3	35	38
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	1	6	7
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	0	0	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		3,514	18,693	29,358	68,475	1,419	0	5,573	127,031	1,186	13,278	141,495
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		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 142,214	\$ 5,620	\$ 24,911	\$ 29,358	\$ 68,475	\$ 1,419	\$ -	\$ 5,573	\$ 127,492	\$ 1,207	\$ 13,515	\$ 142,214

* (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:
WISTERIA CARE CENTER

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Fiscal Period:
APRIL 17, 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	\$ 40,570	\$ 40,570										
010	Housekeeping	1,205	6,767	\$ 7,972									
060	Laundry and Linen	2,316	2,172	512	\$ 5,001								
065	Dietary	51,359	2,740	646	0	\$ 54,746							
155	Social Services	0	1,621	382	0	0	\$ 2,003						
160	Activities	1,409	0	0	0	0	0	\$ 1,409					
165	Administration	N/A	1,379	325	0	0	0	0		\$ 1,704	\$ 1,704		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	418	99	0	0	0	0	0	516	15	0	531
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	109	26	0	0	0	0	0	134	10	0	144
083	Speech Pathology	0	0	0	0	0	0	0	0	0	4	0	4
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
090	Laboratory	0	0	0	0	0	0	0	0	0	1	0	1
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	0	0	0
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	15,064	25,365	5,982	5,001	54,746	2,003	1,409	0	109,569	1,674	0	111,243
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		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 111,923	\$ 40,570	\$ 7,972	\$ 5,001	\$ 54,746	\$ 2,003	\$ 1,409	\$ -	\$ 110,219	\$ 1,704	\$ -	\$ 111,923

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 74,140	84%							
	Property Tax (line 40)	14,303	16%	\$ 88,443						
005	Plant Operations and Maintenance			8,851	\$ 8,851					
010	Housekeeping			13,276	1,476	\$ 14,753				
060	Laundry and Linen			4,262	474	948	\$ 5,683			
065	Dietary			5,376	598	1,196	0	\$ 7,170		
155	Social Services			3,180	354	707	0	0	\$ 4,241	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,704	301	602	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			820	91	182	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			213	24	47	0	0	0	0
083	Speech Pathology			0	0	0	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 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			49,761	5,534	11,070	5,683	7,170	4,241	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 88,443	100%	\$ 88,443	\$ 8,851	\$ 14,753	\$ 5,683	\$ 7,170	\$ 4,241	\$ -

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

ALLOCATION OF CAPITAL COSTS

Provider Name:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

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 84% Of Total	Property Tax 16% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 74,140	84%							
	Property Tax (line 40)	14,303	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,607	\$ 3,607				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,093	32	0	1,125	943	182
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	284	21	0	305	255	49
083	Speech Pathology			0	0	9	0	9	8	2
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	2	0	2	1	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			0	83,459	3,544	0	87,003	72,933	14,070
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 88,443	100%	\$ -	\$ 84,836	\$ 3,607	\$ -	\$ 88,443	\$ 74,140	\$ 14,303

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WISTERIA CARE CENTER

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Fiscal Period:
APRIL 17, 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. 69% of Total	DPH License Fees 4% of Total	Liability Insurance 6% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,066												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	187,590												
	Total Costs Allocable as Administration	198,656	69%											
167	DPH Licensing Fees	10,965	4%											
168	Liability Insurance	16,448	6%											
169	Quality Assurance Fees	61,473	21%											
174	Caregiver Training	0	0%											
	Total	287,542	100%						\$ 287,542					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			5,228	366	516	1,093	7,203	2,530	1,748	96	145	541	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			4,144	95	134	284	4,657	1,636	1,130	62	94	350	0
083	Speech Pathology			2,121	0	0	0	2,121	745	515	28	43	159	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			378	0	0	0	378	133	92	5	8	28	0
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	0	0	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			484,175	127,031	109,569	83,459	804,234	282,498	195,171	10,773	16,159	60,395	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			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 287,542		\$ 496,046	\$ 127,492	\$ 110,219	\$ 84,836	\$ 818,594	\$ 287,542					
	Total Administrative Costs							\$ 287,542		\$ 198,656	\$ 10,965	\$ 16,448	\$ 61,473	\$ -
	Unit Cost Multiplier							0.35126339						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 14,722	\$ 1,704	\$ 3,607	\$ 20,032						
	TOTAL FACILITY COSTS							\$ 1,126,168						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
WISTERIA CARE CENTER

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 1, 9)	Plant Ops (SQ FT) 5 (Adjs 1, 9)	Hskpng (SQ FT) 10 (Adjs 1, 9)	Laundry (LBS) 60 (Adj 1)	Dietary (MEALS) 65 (Adj 1)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	540									
010	Housekeeping	810	810								
060	Laundry and Linen	260	260	260							
065	Dietary	328	328	328							
155	Social Services	194	194	194							
160	Activities										
165	Administration	165	165	165							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy	50	50	50						7,203	7,203
081	Respiratory Therapy									0	0
082	Occupational Therapy	13	13	13						4,657	4,657
083	Speech Pathology									2,121	2,121
085	Pharmacy									0	0
090	Laboratory									378	378
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	3,036	3,036	3,036	59,380	17,814	461,824	461,824	461,824	804,234	804,234
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	5,396	4,856	4,046	59,380	17,814	461,824	461,824	461,824	818,594	818,594
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 6,801	\$ 30,614			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014726389	0.066289322			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 5,620	\$ 24,911	\$ 29,358	\$ 68,475	\$ 1,419	\$ -	\$ 5,573	\$ 1,207	\$ 13,515
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.15733114	6.15705344	0.49440451	3.84389346	0.00307258	0.00000000	0.01206737	0.00147433	0.01651002
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 40,570	\$ 7,972	\$ 5,001	\$ 54,746	\$ 2,003	\$ 1,409	\$ -	\$ 1,704	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.35461285	1.97039951	0.08421191	3.07317863	0.00433726	0.00305095	0.00000000	0.00208116	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 88,443	\$ 8,851	\$ 14,753	\$ 5,683	\$ 7,170	\$ 4,241	\$ -	\$ -	\$ 3,607	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.39047443	1.82266396	3.64622889	0.09571296	0.40248526	0.00918254	0.00000000	0.00000000	0.00440609	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

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	\$ 4,841	\$ 0	\$ 4,841	(Sch 3)
005	.20-.39	Fringe Benefits	6200	736	43	779	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	38,912	1,658	40,570	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 44,489	\$ 1,701	\$ 46,190	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 20,650	\$ 0	\$ 20,650	(Sch 3)
010	.20-.39	Fringe Benefits	6300	3,370	(46)	3,324	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	1,110	95	1,205	(Sch 4)
010		Housekeeping - Total	6300	\$ 25,130	\$ 49	\$ 25,179	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,000	0	3,000	(Sch 5)
025		Depreciation: Equipment	7140	2,357	(2,357)	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	71,140	0	71,140	(Sch 5)
040		Property Taxes	7300	14,303	0	14,303	(Sch 5)
045		Property Insurance	7400	11,066	0	11,066	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 171,485	\$ (607)	\$ 170,878	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 23,650	\$ 0	\$ 23,650	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,142	(336)	3,806	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	2,316	0	2,316	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 30,108	\$ (336)	\$ 29,772	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 56,915	\$ 0	\$ 56,915	(Sch 3)
065	.20-.39	Fringe Benefits	6500	9,583	(422)	9,161	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	51,359	0	51,359	(Sch 4)
065		Dietary - Total	6500	\$ 117,857	\$ (422)	\$ 117,435	
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	527	(527)	0	
075		Patient Supplies - Total	8100	\$ 527	\$ (527)	\$ 0	(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:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

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	5,228	0	5,228	
080		Physical Therapy - Total	8200	\$ 5,228	\$ 0	\$ 5,228	(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	4,144	0	4,144	
082		Occupational Therapy - Total	8250	\$ 4,144	\$ 0	\$ 4,144	(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	2,121	0	2,121	
083		Speech Pathology - Total	8280	\$ 2,121	\$ 0	\$ 2,121	(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	0	0	0	
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	(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	378	0	378	
090		Laboratory - Total	8400	\$ 378	\$ 0	\$ 378	(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	0	0	0	
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

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APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
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OSHPD Facility Number:
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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		\$ 12,398	\$ (527)	\$ 11,871	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 384,818	\$ 0	\$ 384,818	(Sch 2)
105	.20-.39	Fringe Benefits	6110	61,303	639	61,942	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	7,491	7,573	15,064	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 453,612	\$ 8,212	\$ 461,824	
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:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

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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	270	(270)	0	
140		Beauty and Barber - Total	8900	\$ 270	\$ (270)	\$ 0	(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		\$ 453,882	\$ 7,942	\$ 461,824	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 5,858	\$ 0	\$ 5,858	(Sch 2)
155	.20-.39	Fringe Benefits	6600	891	52	943	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 6,749	\$ 52	\$ 6,801	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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OSHPD Facility Number:
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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	\$ 26,370	\$ 0	\$ 26,370	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,437	(193)	4,244	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,409	0	1,409	(Sch 4)
160		Activities - Total	6700	\$ 32,216	\$ (193)	\$ 32,023	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 32,883	\$ 0	\$ 32,883	(Sch 6)
165	.20-.39	Fringe Benefits	6900	5,136	157	5,293	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	271,240	(121,826)	149,414	(Sch 6)
165		Administration - Total	6900	\$ 309,259	\$ (121,669)	\$ 187,590	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 11,641	\$ 0	\$ 11,641	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	1,771	103	1,874	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 13,412	\$ 103	\$ 13,515	
167		DPH Licensing Fees	6900	\$ 10,965	\$ 0	\$ 10,965	(Sch 6)
168		Liability Insurance	6900	\$ 16,448	\$ 0	\$ 16,448	(Sch 6)
169		Quality Assurance Fees	6900	\$ 61,473	\$ 0	\$ 61,473	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 4,800	\$ 0	\$ 4,800	(Sch 3)
170	.20-.39	Fringe Benefits	6800	770	3	773	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 5,570	\$ 3	\$ 5,573	
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		\$ 456,092	\$ (121,704)	\$ 334,388	
200		Total		\$ 1,241,822	\$ (115,654)	\$ 1,126,168	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WISTERIA CARE CENTER

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 4,841	\$	\$ 4,841
005	2	Fringe Benefits		736		736
005	3	Agency Staff				0
005	4	Other - Nonlabor		38,912		38,912
005	5	Plant Operations and Maintenance - Total		\$ 44,489	\$ 0	\$ 44,489
010		Housekeeping				
010	1	Salaries and Wages		\$ 20,650	\$	\$ 20,650
010	2	Fringe Benefits		3,370		3,370
010	3	Agency Staff				0
010	4	Other - Nonlabor		1,110		1,110
010	5	Housekeeping - Total		\$ 25,130	\$ 0	\$ 25,130
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		3,000		3,000
025	4	Depreciation: Equipment		2,357		2,357
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		71,140		71,140
040	4	Property Taxes		14,303		14,303
045	4	Property Insurance		11,066		11,066
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		171,485	0	171,485
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 23,650	\$	\$ 23,650
060	2	Fringe Benefits		4,142		4,142
060	3	Agency Staff				0
060	4	Other - Nonlabor		2,316		2,316
060	5	Laundry and Linen - Total		\$ 30,108	\$ 0	\$ 30,108
065		Dietary				
065	1	Salaries and Wages		\$ 56,915	\$	\$ 56,915
065	2	Fringe Benefits		9,583		9,583
065	3	Agency Staff				0
065	4	Other - Nonlabor		51,359		51,359
065	5	Dietary - Total		\$ 117,857	\$ 0	\$ 117,857
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		527		527
075	5	Patient Supplies - Total		\$ 527	\$ 0	\$ 527
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

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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		5,228		5,228
080	5	Physical Therapy - Total		\$ 5,228	\$ 0	\$ 5,228
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		4,144		4,144
082	5	Occupational Therapy - Total		\$ 4,144	\$ 0	\$ 4,144
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		2,121		2,121
083	5	Speech Pathology - Total		\$ 2,121	\$ 0	\$ 2,121
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor				0
085	5	Pharmacy - Total		\$ 0	\$ 0	\$ 0
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		378		378
090	5	Laboratory - Total		\$ 378	\$ 0	\$ 378
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				0
100	5	Other Ancillary Services - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

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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		\$ 12,398	\$ 0	\$ 12,398
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 384,818	\$	\$ 384,818
105	2	Fringe Benefits		61,303		61,303
105	3	Agency Staff				0
105	4	Other - Nonlabor		7,491		7,491
105	5	Skilled Nursing Care - Total		\$ 453,612	\$ 0	\$ 453,612
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

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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		270		270
140	5	Beauty and Barber - Total		\$ 270	\$ 0	\$ 270
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		\$ 453,882	\$ 0	\$ 453,882
155		Social Services				
155	1	Salaries and Wages		\$ 5,858	\$	\$ 5,858
155	2	Fringe Benefits		891		891
155	3	Agency Staff				0
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 6,749	\$ 0	\$ 6,749
160		Activities				
160	1	Salaries and Wages		\$ 26,370	\$	\$ 26,370
160	2	Fringe Benefits		4,437		4,437
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,409		1,409
160	5	Activities - Total		\$ 32,216	\$ 0	\$ 32,216

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
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Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 32,883	\$	\$ 32,883
165	2	Fringe Benefits		5,136		5,136
165	3	Agency Staff				0
165	4	Other - Nonlabor		271,240		271,240
165	5	Administration - Total		\$ 309,259	\$ 0	\$ 309,259
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 11,641	\$	\$ 11,641
166	2	Medical Records - Fringe Benefits		1,771		1,771
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 13,412	\$ 0	\$ 13,412
167	4	DPH Licensing Fees ***		\$ 10,965	\$	\$ 10,965
168	4	Liability Insurance ***		\$ 16,448	\$	\$ 16,448
169	4	Quality Assurance Fees ***		\$ 61,473	\$	\$ 61,473
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 4,800	\$	\$ 4,800
170	2	Fringe Benefits		770		770
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 5,570	\$ 0	\$ 5,570
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		\$ 456,092	\$ 0	\$ 456,092
200		Total		\$ 1,241,822	\$ 0	\$ 1,241,822

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:
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APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	43				43			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	1,658	(1,427)	3,085					
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(46)				(46)			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	95	95						
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	(2,357)			(2,357)				
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	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(336)				(336)			
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	(422)				(422)			
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	(527)			(527)				
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	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 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	0							
105	2	Skilled Nursing Care - Fringe Benefits	639				639			
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	7,573	1,332	6,241					
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							

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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	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	(270)			(270)				
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	52				52			
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	(193)				(193)			
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	157				157			
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(121,826)		(9,326)			(112,500)		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	103				103			
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	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	3				3			
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
WISTERIA CARE CENTER

Provider Number:
NOLEGACY#

NPI:
1063640597

OSHPD Facility Number:
206010862

Fiscal Period:
APRIL 17, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$115,654)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(3,154)</u>	<u>0</u>	<u>(112,500)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		NPI Number		Adjustments
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009		1063640597		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
MEMORANDUM ADJUSTMENTS											
1	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	0	50	50	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	13	13	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	3,036	3,036	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	3,099	3,099 *	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	59,380	59,380	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	59,380	59,380	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	17,814	17,814	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	17,814	17,814	
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI Number	Adjustments		
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009	1063640597	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
4	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$38,912	(\$1,427)	\$37,485 *	
	10.5	010	4	8A-2	010	4	Housekeeping - Other - Nonlabor	1,110	95	1,205	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	7,491	1,332	8,823 *	
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	\$271,240	(\$9,326)	\$261,914 *	
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	* 8,823	6,241	15,064	
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 37,485	3,085	40,570	
To reclassify reported expenses to the appropriate cost center. CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI Number		Adjustments
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009	1063640597		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
ADJUSTMENTS TO REPORTED COSTS										
6	10.5	025	4	8A-2	025	4	Depreciation - Equipment	\$2,357	(\$2,357)	\$0
	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor	527	(527)	0
	10.5	140	4	8A-2	140	4	Beauty and Barber - Other - Nonlabor	270	(270)	0
							To adjust the reported expenses to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			
7	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	\$736	\$43	\$779
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	3,370	(46)	3,324
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	4,142	(336)	3,806
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	9,583	(422)	9,161
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	61,303	639	61,942
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	891	52	943
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	4,437	(193)	4,244
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	5,136	157	5,293
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	1,771	103	1,874
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits	770	3	773
							To adjust the reported fringe benefits to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$261,914	(\$112,500)	\$149,414
							To eliminate management fees due to insufficient documentation. CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI Number		Adjustments
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009		1063640597		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
9	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	540	540	
	10.7	010	1,2,3	7	010	N/A	Housekeeping	0	810	810	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	260	260	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	328	328	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	194	194	
	10.7	165	1,2,3	7	165	N/A	Administration	0	165	165	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	3,099	2,297	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	3,099	1,757	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	3,099	947	
To adjust the provider's reported square footage statistics for proper cost determination and to agree with prior year audited statistics. CMS Pub. 15-1, Sections 2300, 2304, and 2306											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI Number		Adjustments
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009		1063640597		11
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
10	11(2)	105	1	1	12	N/A	Total Patient Days	5,964	1	5,965	
							To adjust total patient days to agree with the provider's patient census reports.				
							CMS Pub. 15-1, Sections 2205 and 2304				

Provider Name							Fiscal Period	NPI Number		Adjustments
WISTERIA CARE CENTER							APRIL 17, 2009 THROUGH DECEMBER 31, 2009	1063640597		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
11	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$699	\$699