

**REPORT
ON THE
RATE SETTING AUDIT**

**WESTGATE MANOR CONVALESCENT HOSPITAL
MADERA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730173725**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Pawandeep Boparai**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 8, 2013

David Slawson, Director of Finance
Avalon Health Care Management, Inc.
206 North 2100 West
Salt Lake City, Utah 84116

WESTGATE MANOR CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1730173725
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$6,177, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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.

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

David Slawson
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WESTGATE MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1730173725

OSHPD Facility No.:

206200831

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	\$ 1,767,717	\$ 83.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 488,533	\$ 22.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 342,626	\$ 16.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 285,786	\$ 13.42
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,087	\$ 1.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,799	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 11,570	\$ 0.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 19,657	\$ 0.92
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 223,250	\$ 10.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 393,509	\$ 18.48
11	Cost of Routine Service/Audited Total Costs	\$ 3,731,802.00	\$ 3,575,534	\$ 167.94
12	Total Patient Days (Adj 23)	21,261	21,290	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.52	\$ 167.94	
14	Overpayments (Adj 27, 28)	\$ 0	\$ (6,177)	
15	Medi-Cal Days (Adj 24, 25)	16,644	16,345	
16	Medi-Cal Managed Care Days (Adj 26)		359	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WESTGATE MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1730173725

OSHPD Facility No.:

206200831

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility No.:
206200831

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 37,617	\$ 37,617		
160	Activities	55,705		\$ 55,705	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	16,808	0	0	16,808
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,674,395	37,617	55,705	1,767,717
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,784,525	\$ 37,617	\$ 55,705	\$ 1,784,525

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 33,207	\$ 33,207										
010	Housekeeping	71,289	460	\$ 71,749									
060	Laundry and Linen	45,359	1,205	2,639	\$ 49,203								
065	Dietary	248,803	2,835	6,211	4,888	\$ 262,736							
155	Social Services	N/A	538	1,179	0	0	\$ 1,717						
160	Activities	N/A	2,096	4,593	0	0	0	\$ 6,690					
165	Administration	N/A	2,340	5,128	0	0	0	0		\$ 7,468	\$ 7,468		
166	Medical Records	38,768	0	0	0	0	0	0		38,768		\$ 38,768	
170	Inservice Education - Nursing	67,567	0	0	0	0	0	0	\$ 67,567				
ANCILLARY SERVICES													
075	Patient Supplies		535	1,172	0	0	0	0	0	1,707	140	728	\$ 2,576
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	89	463	553
080	Physical Therapy		219	480	1,212	0	0	0	0	1,910	407	2,111	4,428
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	52	62
082	Occupational Therapy		219	480	0	0	0	0	0	699	320	1,659	2,678
083	Speech Pathology		172	377	0	0	0	0	0	549	343	1,782	2,675
085	Pharmacy		0	0	0	0	0	0	0	0	226	1,176	1,402
090	Laboratory		0	0	0	0	0	0	0	0	19	98	116
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	17	87	104
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		22,300	48,859	42,297	262,736	1,717	6,690	67,567	452,166	5,874	30,493	488,533 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		288	631	807	0	0	0	0	1,725	23	119	1,867
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 504,993	\$ 33,207	\$ 71,749	\$ 49,203	\$ 262,736	\$ 1,717	\$ 6,690	\$ 67,567	\$ 458,757	\$ 7,468	\$ 38,768	\$ 504,993

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 132,220	\$ 132,220										
010	Housekeeping	7,957	1,831	\$ 9,788									
060	Laundry and Linen	11,897	4,796	360	\$ 17,054								
065	Dietary	132,955	11,287	847	1,694	\$ 146,784							
155	Social Services	3,245	2,143	161	0	0	\$ 5,549						
160	Activities	17,223	8,347	627	0	0	0	\$ 26,197					
165	Administration	N/A	9,319	700	0	0	0	0		\$ 10,018	\$ 10,018		
166	Medical Records	2,686	0	0	0	0	0	0		2,686		\$ 2,686	
170	Inservice Education - Nursing	74	0	0	0	0	0	0	\$ 74				
ANCILLARY SERVICES													
075	Patient Supplies	41,740	2,130	160	0	0	0	0	0	44,030	188	50	\$ 44,269
077	Specialized Support Surfaces	43,322	0	0	0	0	0	0	0	43,322	120	32	43,474
080	Physical Therapy	191,501	872	65	420	0	0	0	0	192,858	546	146	193,550
081	Respiratory Therapy	4,833	0	0	0	0	0	0	0	4,833	13	4	4,850
082	Occupational Therapy	151,200	872	65	0	0	0	0	0	152,138	429	115	152,681
083	Speech Pathology	163,557	685	51	0	0	0	0	0	164,294	461	123	164,878
085	Pharmacy	109,885	0	0	0	0	0	0	0	109,885	304	81	110,270
090	Laboratory	9,126	0	0	0	0	0	0	0	9,126	25	7	9,158
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,139	0	0	0	0	0	0	0	8,139	23	6	8,168
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	43,914	88,790	6,666	14,660	146,784	5,549	26,197	74	332,633	7,880	2,113	342,626 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,694	1,146	86	280	0	0	0	0	6,206	31	8	6,245
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,080,168	\$ 132,220	\$ 9,788	\$ 17,054	\$ 146,784	\$ 5,549	\$ 26,197	\$ 74	\$ 1,067,464	\$ 10,018	\$ 2,686	\$ 1,080,168

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

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)	\$ 304,197	90%							
	Property Tax (line 40)	33,090	10%	\$ 337,287						
005	Plant Operations and Maintenance			5,348	\$ 5,348					
010	Housekeeping			4,598	74	\$ 4,672				
060	Laundry and Linen			12,041	194	172	\$ 12,407			
065	Dietary			28,337	457	404	1,233	\$ 30,430		
155	Social Services			5,380	87	77	0	0	\$ 5,543	
160	Activities			20,955	338	299	0	0	0	\$ 21,592
165	Administration			23,395	377	334	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			5,348	86	76	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,189	35	31	306	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,189	35	31	0	0	0	0
083	Speech Pathology			1,720	28	25	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			222,908	3,592	3,181	10,666	30,430	5,543	21,592
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,877	46	41	203	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,287	100%	\$ 337,287	\$ 5,348	\$ 4,672	\$ 12,407	\$ 30,430	\$ 5,543	\$ 21,592

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 304,197	90%							
	Property Tax (line 40)	33,090	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,106	\$ 24,106				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,511	453	0	\$ 5,964	\$ 5,378	\$ 585
077	Specialized Support Surfaces			0	0	288	0	288	260	28
080	Physical Therapy			0	2,561	1,313	0	3,874	3,494	380
081	Respiratory Therapy			0	0	32	0	32	29	3
082	Occupational Therapy			0	2,256	1,032	0	3,288	2,965	323
083	Speech Pathology			0	1,772	1,108	0	2,881	2,598	283
085	Pharmacy			0	0	731	0	731	659	72
090	Laboratory			0	0	61	0	61	55	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54	0	54	49	5
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	297,912	18,961	0	316,873	285,786	31,087
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,168	74	0	3,242	2,924	318
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 337,287	100%	\$ -	\$ 313,181	\$ 24,106	\$ -	\$ 337,287	\$ 304,197	\$ 33,090

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 3% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	491												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	499,801												
	Total Costs Allocable as Administration	500,292	60%											
167	CDPH Licensing Fees	15,001	2%											
168	Professional Liability Insurance	14,710	2%											
169	Quality Assurance Fees	283,831	34%											
174	Caregiver Training	24,991	3%											
	Total	838,825	100%						\$ 838,825					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 16,808	\$ 1,707	\$ 44,030	\$ 5,511	\$ 68,056	15,753	\$ 9,395	\$ 282	\$ 276	\$ 5,330	\$ 469
077	Specialized Support Surfaces			0	0	43,322	0	43,322	10,028	5,981	179	176	3,393	299
080	Physical Therapy			0	1,910	192,858	2,561	197,330	45,676	27,242	817	801	15,455	1,361
081	Respiratory Therapy			0	0	4,833	0	4,833	1,119	667	20	20	379	33
082	Occupational Therapy			0	699	152,138	2,256	155,092	35,899	21,411	642	630	12,147	1,070
083	Speech Pathology			0	549	164,294	1,772	166,615	38,566	23,002	690	676	13,050	1,149
085	Pharmacy			0	0	109,885	0	109,885	25,435	15,170	455	446	8,606	758
090	Laboratory			0	0	9,126	0	9,126	2,112	1,260	38	37	715	63
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,139	0	8,139	1,884	1,124	34	33	637	56
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,767,717	452,166	332,633	297,912	2,850,428	659,784	393,509	11,799	11,570	223,250	19,657
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,725	6,206	3,168	11,099	2,569	1,532	46	45	869	77
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 838,825		\$ 1,784,525	\$ 458,757	\$ 1,067,464	\$ 313,181	\$ 3,623,927	\$ 838,825					
	Total Administrative Costs							\$ 838,825		\$ 500,292	\$ 15,001	\$ 14,710	\$ 283,831	\$ 24,991
	Unit Cost Multiplier							0.23146854						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,236	\$ 12,704	\$ 24,106	\$ 83,046							
	TOTAL FACILITY COSTS							\$ 4,545,798						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj 22)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	171									
010	Housekeeping	147	147								
060	Laundry and Linen	385	385	385							
065	Dietary	906	906	906	4,224						
155	Social Services	172	172	172							
160	Activities	670	670	670							
165	Administration	748	748	748							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	171	171	171						68,056	68,056
077	Specialized Support Surfaces									43,322	43,322
080	Physical Therapy	70	70	70	1,047					197,330	197,330
081	Respiratory Therapy									4,833	4,833
082	Occupational Therapy	70	70	70						155,092	155,092
083	Speech Pathology	55	55	55						166,615	166,615
085	Pharmacy									109,885	109,885
090	Laboratory									9,126	9,126
095	Home Health Services									0	0
100	Other Ancillary Services									8,139	8,139
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,127	7,127	7,127	36,554	63,783	1,718,309	1,718,309	1,718,309	2,850,428	2,850,428
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	92	92	92	697					11,099	11,099
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,784	10,613	10,466	42,522	63,783	1,718,309	1,718,309	1,718,309	3,623,927	3,623,927
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 37,617 0.021891872	\$ 55,705 0.0324185			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 33,207 3.12889852	\$ 71,749 6.85543169	\$ 49,203 1.15711790	\$ 262,736 4.11922408	\$ 1,717 0.00099942	\$ 6,690 0.00389307	\$ 67,567 0.03932180	\$ 7,468 0.00206083	\$ 38,768 0.01069779
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 132,220 12.45830585	\$ 9,788 0.93525425	\$ 17,054 0.40105171	\$ 146,784 2.30129671	\$ 5,549 0.00322916	\$ 26,197 0.01524562	\$ 74 0.00004307	\$ 10,018 0.00276451	\$ 2,686 0.00074119
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 337,287 31.27661350	\$ 5,348 0.50393865	\$ 4,672 0.44637313	\$ 12,407 0.29178699	\$ 30,430 0.47708798	\$ 5,543 0.00322586	\$ 21,592 0.01256587	\$ - 0.00000000	\$ 24,106 0.00665183	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 26,875	\$ (42)	\$ 26,833	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,526	(152)	6,374	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	133,265	(1,045)	132,220	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,666	\$ (1,239)	\$ 165,427	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	71,289	0	71,289	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,957	0	7,957	(Sch 4)
010		Housekeeping - Total	6300	\$ 79,246	\$ 0	\$ 79,246	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 82,429	\$ 0	\$ 82,429	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,254	0	1,254	(Sch 5)
025		Depreciation: Equipment	7140	24,002	0	24,002	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	8,470	0	8,470	(Sch 5)
035		Leases and Rentals	7200	19,705	0	19,705	(Sch 5)
040		Property Taxes	7300	33,090	0	33,090	(Sch 5)
045		Property Insurance	7400	8,053	(8,053)	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	168,337	0	168,337	(Sch 6)
055		Interest - Other	7600	\$ 6,789	\$ (6,298)	\$ 491	(Sch 6)
057		Subtotal 005 - 055		\$ 598,041	\$ (15,590)	\$ 582,451	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	45,359	0	45,359	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,897	0	11,897	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 57,256	\$ 0	\$ 57,256	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 203,211	\$ (2,933)	\$ 200,278	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,577	(2,052)	48,525	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	132,955	0	132,955	(Sch 4)
065		Dietary - Total	6500	\$ 386,743	\$ (4,985)	\$ 381,758	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 14,014	\$ 0	\$ 14,014	(Sch 2)
075	.20-.39	Fringe Benefits	8100	2,883	(89)	2,794	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	41,740	0	41,740	(Sch 4)
075		Patient Supplies - Total	8100	\$ 58,637	\$ (89)	\$ 58,548	
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	42,735	587	43,322	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 42,735	\$ 587	\$ 43,322	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 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	191,501	0	191,501	(Sch 4)
080		Physical Therapy - Total	8200	\$ 191,501	\$ 0	\$ 191,501	
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	4,833	0	4,833	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,833	\$ 0	\$ 4,833	
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	151,200	0	151,200	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 151,200	\$ 0	\$ 151,200	
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	163,557	0	163,557	(Sch 4)
083		Speech Pathology - Total	8280	\$ 163,557	\$ 0	\$ 163,557	
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	106,733	3,152	109,885	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,733	\$ 3,152	\$ 109,885	
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	9,126	0	9,126	(Sch 4)
090		Laboratory - Total	8400	\$ 9,126	\$ 0	\$ 9,126	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	8,139	0	8,139	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,139	\$ 0	\$ 8,139	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 736,461	\$ 3,650	\$ 740,111	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,256,126	\$ (5,150)	\$ 1,250,976	(Sch 2)
105	.20-.39	Fringe Benefits	6110	453,823	(30,404)	423,419	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	47,653	(3,739)	43,914	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,757,602	\$ (39,293)	\$ 1,718,309	
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 - Pediatric					
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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,694	0	4,694 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,694	\$ 0	\$ 4,694
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,762,296	\$ (39,293)	\$ 1,723,003
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,087	\$ 0	\$ 27,087 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,355	(825)	10,530 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,245	0	3,245 (Sch 4)
155		Social Services - Total	6600	\$ 41,687	\$ (825)	\$ 40,862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTGATE MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1730173725

OSHPD Facility Number:
206200831

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 44,092	\$ 0	\$ 44,092	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,829	(216)	11,613	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,223	0	17,223	(Sch 4)
160		Activities - Total	6700	\$ 73,144	\$ (216)	\$ 72,928	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 157,428	\$ 1,835	\$ 159,263	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,705	(1,926)	48,779	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	341,618	(49,859)	291,759	(Sch 6)
165		Administration - Total	6900	\$ 549,751	\$ (49,950)	\$ 499,801	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,600	\$ 0	\$ 30,600	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,224	(56)	8,168	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,686	0	2,686	(Sch 4)
166		Medical Records - Total	6900	\$ 41,510	\$ (56)	\$ 41,454	
167		CDPH Licensing Fees	6900	\$ 15,001	\$ 0	\$ 15,001	(Sch 6)
168		Professional Liability Insurance	6900	\$ 73,611	\$ (58,901)	\$ 14,710	(Sch 6)
169		Quality Assurance Fees	6900	\$ 283,831	\$ 0	\$ 283,831	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,285	\$ 0	\$ 52,285	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,282	0	15,282	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	74	0	74	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 67,641	\$ 0	\$ 67,641	
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	29,418	(4,427)	24,991	(Sch 6)
174		Caregiver Training - Total	6900	\$ 29,418	\$ (4,427)	\$ 24,991	
		Subtotal 155 - 174		\$ 1,175,594	\$ (114,375)	\$ 1,061,219	
200		Total		\$ 4,716,391	\$ (170,593)	\$ 4,545,798	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 86,687	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730173725		28
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$86,687	\$86,687

Provider Name							Fiscal Period	Provider NPI	Adjustments	
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725	28	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,256,126	(\$1,835)	\$1,254,291 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	453,823	(681)	453,142 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	157,428	1,835	159,263
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	50,705	681	51,386 *
							To reclassify the modified duty salary and benefits expense for proper cost determination and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000			
3	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$133,265	(\$1,045)	\$132,220
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	341,618	1,045	342,663 *
							To reclassify records retention management expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$47,653	(\$587)	\$47,066 *
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	42,735	587	43,322
							To reclassify specialty equipment expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$47,066	(\$3,152)	\$43,914
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	106,733	3,152	109,885
							To reclassify pharmacy expenses from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2203.2, 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	10.5	045	4	8A-1	045	4	Property Insurance To eliminate property insurance expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$8,053	(\$8,053)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$342,663	
7							To eliminate purchased services expense due to insufficient and/or lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$2,435)	
8							To eliminate prior period expense. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(649)	
9							To eliminate marketing costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2136 and 2136.2		(2,855)	
10							To eliminate legal fees expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(270)	
11							To eliminate telephone expense for patient phone lines as this expense is not included in the routine rate. CCR, Title 22, 51511(c)		(2,691) (\$8,900)	\$333,763 *

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$333,763	
12							To eliminate consulting fees in connection with fair hearing or other litigation against California Department of Health Care Services 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14126.023(a)(3)(B) and 14126.023(a)(3)(C)			(\$1,299)
13							To eliminate insurance - mortgage expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			<u>(15,227)</u> (\$16,526) \$317,237 *
14	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$6,789	(\$6,298) \$491
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		\$73,611	
15							To eliminate liability insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2162.5, 2162.7, 2300 and 2304			(\$73,611)
16							To include liability insurance premiums from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304			<u>14,710</u> (\$58,901) \$14,710

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
17	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$6,526	(\$1,750)	\$4,776 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	50,577	(12,958)	37,619 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	2,883	(1,001)	1,882 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 453,142	(92,901)	360,241 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,355	(2,037)	9,318 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	11,829	(3,167)	8,662 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 51,386	(10,492)	40,894 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	8,224	(2,206)	6,018 *	
							To eliminate workers' compensation insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
18	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$4,776	\$1,706	\$6,482 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 37,619	12,631	50,250 *	
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	* 1,882	976	2,858 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 360,241	90,560	450,801 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 9,318	1,986	11,304 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 8,662	3,087	11,749 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 40,894	10,228	51,122 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 6,018	2,150	8,168	
							To include workers' compensation insurance paid claims and premium payments expense from the home office allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
19	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$6,482	(\$394)	\$6,088 *
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	50,250	(6,323)	43,927 *
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	2,858	(234)	2,624 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	450,801	(100,345)	350,456 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	11,304	(2,838)	8,466 *
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	11,749	(500)	11,249 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	51,122	(8,586)	42,536 *
							To eliminate health insurance expense from the facility cost report for inclusion with audited home office costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				
20	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	*	\$6,088	\$286	\$6,374
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	*	43,927	4,598	48,525
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	*	2,624	170	2,794
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	350,456	72,963	423,419
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	*	8,466	2,064	10,530
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	*	11,249	364	11,613
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	42,536	6,243	48,779
							To include health insurance paid claims expense from the home office allocation. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.5, 2162.7, 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730173725		28
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				
ADJUSTMENT TO REPORTED COSTS										
21	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$26,875	(\$42)	\$26,833
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	203,211	(2,933)	200,278
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,254,291	(3,315)	1,250,976
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 317,237	(25,478)	291,759
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor	29,418	(4,427)	24,991
To adjust home office costs to agree with the Avalon Health Care, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730173725		28
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						
ADJUSTMENT TO REPORTED STATISTICS												
22	10.7	065	4	7	065	N/A	Dietary (Pounds of Laundry)	0	4,224	4,224		
	10.7	080	4	7	080	N/A	Physical Therapy	0	1,047	1,047		
	10.7	105	4	7	105	N/A	Skilled Nursing Care	42,522	(5,968)	36,554		
	10.7	140	4	7	140	N/A	Beauty and Barber	0	697	697		
	10.7	175	4	7	175	N/A	Total Statistic - Laundry and Linen	42,522	0	42,522		
							To adjust laundry pounds statistics to agree with the prior year audit and due to insufficient documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730173725		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
23	11	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	21,261	29	21,290		
	4.1	5	2	1	15	N/A	Medi-Cal Days	16,644				
24							To adjust reported Medi-Cal Nursing facility days based on the following Fiscal Intermediary Payment Data: Report Date: 8/24/2012 Payment Period: 1/01/2011 through 7/31/2012 Service Period: 1/01/2011 through 12/31/2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.54, 413.60 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541		(298)			
25							To eliminate hospice care days, that were billed by the hospice care provider, from the total Medi-Cal days. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2404 CCR, Title 22, Sections 51544(c) and 51544(h)		(1) (299)	16,345		
26	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records and billing records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	359	359		

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTGATE MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730173725		28
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Amount Due State		\$0			
27							To recover duplicate payments for hospice care patients which were billed by the hospice care provider and also by the skilled nursing facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51544(c) and 51544(h)			\$160		
28							To recover overbillings for unknown items charged to patient share of cost due to lack of supporting documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)			<u>6,017</u> \$6,177	\$6,177	