

**REPORT
ON THE
RATE SETTING AUDIT**

**WESTERN SLOPE HEALTH CENTER
PLACERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1043518277**

**FISCAL PERIOD
JUNE 7, 2011 THROUGH DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Ellen Subia
Director of Accounting and Reimbursement
Plum Healthcare Group, LLC
100 E San Marcos Boulevard, Suite 200
San Marcos, CA 92069

WESTERN SLOPE HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1043518277
FISCAL PERIOD JUNE 7, 2011 THROUGH DECEMBER 31, 2011

We have reviewed 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.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$5,374, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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 Rates 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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility No.:
206090863

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,289,278	\$ 121.19
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 598,786	\$ 31.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 566,528	\$ 29.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 168,425	\$ 8.92
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,368	\$ 0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,037	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,137	\$ 1.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 218,412	\$ 11.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,060,261	\$ 56.13
11	Cost of Routine Service/Audited Total Costs	\$ 4,983,756.00	\$ 4,953,231	\$ 262.21
12	Total Patient Days (Adj)	18,890	18,890	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.83	\$ 262.21	
14	Overpayments (Adj 3)	\$ 0	\$ 5,374	
15	Medi-Cal Days (Adj 2)	11,403	11,344	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility No.:
206090863

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility No.:
206090863

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	\$ 69,346	\$ 69,346		
160	Activities	48,536		\$ 48,536	
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	280,045	0	0	280,045
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	106,029	0	0	106,029
083	Speech Pathology	54,068	0	0	54,068
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,171,396	69,346	48,536	2,289,278 *
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	\$ 2,729,420	\$ 69,346	\$ 48,536	\$ 2,729,420

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WESTERN SLOPE HEALTH CENTER

NPI:
1043518277

OSHPD Facility Number:
206090863

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 109,955	\$ 109,955										
010	Housekeeping	120,007	806	\$ 120,813									
060	Laundry and Linen	45,424	3,347	3,704	\$ 52,475								
065	Dietary	243,137	18,982	21,011	0	\$ 283,130							
155	Social Services	N/A	1,560	1,726	0	0	\$ 3,286						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,325	9,214	0	0	0	0		\$ 17,539	\$ 17,539		
166	Medical Records	57,291	1,586	1,755	0	0	0	0		60,632		\$ 60,632	
170	Inservice Education - Nursing	44,587	1,118	1,237	0	0	0	0	\$ 46,942				
ANCILLARY SERVICES													
075	Patient Supplies		1,137	1,259	0	0	0	0	0	2,396	39	134	\$ 2,569
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	41	143	184
080	Physical Therapy		286	316	0	0	0	0	0	602	1,168	4,037	5,808
081	Respiratory Therapy		0	0	0	0	0	0	0	0	38	132	170
082	Occupational Therapy		1,514	1,676	0	0	0	0	0	3,190	497	1,717	5,403
083	Speech Pathology		0	0	0	0	0	0	0	0	224	775	999
085	Pharmacy		208	230	0	0	0	0	0	438	721	2,494	3,654
090	Laboratory		0	0	0	0	0	0	0	0	70	241	310
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	52	179	231
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		70,054	77,540	52,475	283,130	3,286	0	46,942	533,427	14,664	50,695	598,786 *
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		1,033	1,144	0	0	0	0	0	2,177	25	85	2,286
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 620,401	\$ 109,955	\$ 120,813	\$ 52,475	\$ 283,130	\$ 3,286	\$ -	\$ 46,942	\$ 542,231	\$ 17,539	\$ 60,632	\$ 620,401

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WESTERN SLOPE HEALTH CENTER

NPI:
1043518277

OSHPD Facility Number:
206090863

Fiscal Period:
JUNE 7, 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	\$ 154,417	\$ 154,417										
010	Housekeeping	17,006	1,132	\$ 18,138									
060	Laundry and Linen	12,519	4,700	556	\$ 17,775								
065	Dietary	180,433	26,658	3,154	0	\$ 210,245							
155	Social Services	4,199	2,190	259	0	0	\$ 6,648						
160	Activities	3,955	0	0	0	0	0	\$ 3,955					
165	Administration	N/A	11,691	1,383	0	0	0	0		\$ 13,074	\$ 13,074		
166	Medical Records	3,637	2,227	263	0	0	0	0		6,127		\$ 6,127	
170	Inservice Education - Nursing	1,474	1,570	186	0	0	0	0	\$ 3,229				
ANCILLARY SERVICES													
075	Patient Supplies	3,212	1,597	189	0	0	0	0	0	4,998	29	14	\$ 5,041
077	Specialized Support Surfaces	9,959	0	0	0	0	0	0	0	9,959	31	14	10,004
080	Physical Therapy	77	402	48	0	0	0	0	0	526	871	408	1,805
081	Respiratory Therapy	9,218	0	0	0	0	0	0	0	9,218	28	13	9,260
082	Occupational Therapy	5,557	2,126	252	0	0	0	0	0	7,935	370	173	8,479
083	Speech Pathology	0	0	0	0	0	0	0	0	0	167	78	245
085	Pharmacy	172,885	292	35	0	0	0	0	0	173,212	538	252	174,001
090	Laboratory	16,799	0	0	0	0	0	0	0	16,799	52	24	16,875
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,503	0	0	0	0	0	0	0	12,503	39	18	12,560
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	198,598	98,382	11,641	17,775	210,245	6,648	3,955	3,229	550,474	10,931	5,123	566,528 *
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	350	1,451	172	0	0	0	0	0	1,973	18	9	2,000
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 806,798	\$ 154,417	\$ 18,138	\$ 17,775	\$ 210,245	\$ 6,648	\$ 3,955	\$ 3,229	\$ 787,597	\$ 13,074	\$ 6,127	\$ 806,798

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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)	\$ 177,882	95%							
	Property Tax (line 40)	9,894	5%	\$ 187,776						
005	Plant Operations and Maintenance			2,648	\$ 2,648					
010	Housekeeping			1,357	19	\$ 1,376				
060	Laundry and Linen			5,635	81	42	\$ 5,758			
065	Dietary			31,960	457	239	0	\$ 32,656		
155	Social Services			2,626	38	20	0	0	\$ 2,683	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			14,016	200	105	0	0	0	0
166	Medical Records			2,670	38	20	0	0	0	0
170	Inservice Education - Nursing			1,882	27	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,915	27	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			481	7	4	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,549	36	19	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			350	5	3	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			117,948	1,687	883	5,758	32,656	2,683	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 - 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			1,740	25	13	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 187,776	100%	\$ 187,776	\$ 2,648	\$ 1,376	\$ 5,758	\$ 32,656	\$ 2,683	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 177,882	95%							
	Property Tax (line 40)	9,894	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,321	\$ 14,321				
166	Medical Records				2,728		\$ 2,728			
170	Inservice Education - Nursing			\$ 1,923						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,956	32	6	\$ 1,994	\$ 1,889	\$ 105
077	Specialized Support Surfaces			0	0	34	6	40	38	2
080	Physical Therapy			0	492	954	182	1,627	1,541	86
081	Respiratory Therapy			0	0	31	6	37	35	2
082	Occupational Therapy			0	2,605	405	77	3,088	2,925	163
083	Speech Pathology			0	0	183	35	218	206	11
085	Pharmacy			0	358	589	112	1,059	1,003	56
090	Laboratory			0	0	57	11	68	64	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42	8	50	48	3
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			1,923	163,538	11,974	2,281	177,793	168,425	9,368
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	1,778	20	4	1,801	1,707	95
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 187,776	100%	\$ 1,923	\$ 170,727	\$ 14,321	\$ 2,728	\$ 187,776	\$ 177,882	\$ 9,894

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WESTERN SLOPE HEALTH CENTER

NPI:
1043518277

OSHPD Facility Number:
206090863

Fiscal Period:
JUNE 7, 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. 80% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,729												
055	Interest - Other	224,670												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,034,691												
	Total Costs Allocable as Administration	1,268,090	80%											
167	CDPH Licensing Fees	13,200	1%											
168	Professional Liability Insurance	37,240	2%											
169	Quality Assurance Fees	261,224	17%											
174	Caregiver Training	0	0%											
	Total	1,579,754	100%						\$ 1,579,754					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,396	\$ 4,998	\$ 1,956	\$ 9,351	3,492	\$ 2,803	\$ 29	\$ 82	\$ 577	\$ -
077	Specialized Support Surfaces			0	0	9,959	0	9,959	3,719	2,986	31	88	615	0
080	Physical Therapy			280,045	602	526	492	281,665	105,193	84,440	879	2,480	17,394	0
081	Respiratory Therapy			0	0	9,218	0	9,218	3,443	2,763	29	81	569	0
082	Occupational Therapy			106,029	3,190	7,935	2,605	119,759	44,726	35,902	374	1,054	7,396	0
083	Speech Pathology			54,068	0	0	0	54,068	20,193	16,209	169	476	3,339	0
085	Pharmacy			0	438	173,212	358	174,007	64,986	52,165	543	1,532	10,746	0
090	Laboratory			0	0	16,799	0	16,799	6,274	5,036	52	148	1,037	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,503	0	12,503	4,669	3,748	39	110	772	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,289,278	533,427	550,474	163,538	3,536,717	1,320,846	1,060,261	11,037	31,137	218,412	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,177	1,973	1,778	5,927	2,214	1,777	18	52	366	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,579,754		\$ 2,729,420	\$ 542,231	\$ 787,597	\$ 170,727	\$ 4,229,974	\$ 1,579,754					
	Total Administrative Costs							\$ 1,579,754		\$ 1,268,090	\$ 13,200	\$ 37,240	\$ 261,224	\$ -
	Unit Cost Multiplier							0.37346661						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 78,170	\$ 19,201	\$ 17,049	\$ 114,421							
	TOTAL FACILITY COSTS							\$ 5,924,149						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WESTERN SLOPE HEALTH CENTER

NPI:
1043518277

OSHPD Facility Number:
206090863

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	242									
010	Housekeeping	124	124								
060	Laundry and Linen	515	515	515							
065	Dietary	2,921	2,921	2,921	0						
155	Social Services	240	240	240	0	0					
160	Activities	0	0	0	0	0					
165	Administration	1,281	1,281	1,281	0	0					
166	Medical Records	244	244	244	0	0					
170	Inservice Education - Nursing	172	172	172	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	175	175	175	0	0	0	0	0	9,351	9,351
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	9,959	9,959
080	Physical Therapy	44	44	44	0	0	0	0	0	281,665	281,665
081	Respiratory Therapy	0	0	0	0	0	0	0	0	9,218	9,218
082	Occupational Therapy	233	233	233	0	0	0	0	0	119,759	119,759
083	Speech Pathology	0	0	0	0	0	0	0	0	54,068	54,068
085	Pharmacy	32	32	32	0	0	0	0	0	174,007	174,007
090	Laboratory	0	0	0	0	0	0	0	0	16,799	16,799
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	12,503	12,503
101	Subacute Care Ancillary Services	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
ROUTINE SERVICES											
105	Skilled Nursing Care	10,780	10,780	10,780	133,340	56,670	2,369,994	2,369,994	2,369,994	3,536,717	3,536,717
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	159	159	159	0	0	0	0	0	5,927	5,927
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
TOTAL STATISTICS		17,162	16,920	16,796	133,340	56,670	2,369,994	2,369,994	2,369,994	4,229,974	4,229,974
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 69,346 0.02925999	\$ 48,536 0.020479377			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 109,955 6.49852246	\$ 120,813 7.19295170	\$ 52,475 0.39354364	\$ 283,130 4.99611428	\$ 3,286 0.00138648	\$ - 0.00000000	\$ 46,942 0.01980677	\$ 17,539 0.00414631	\$ 60,632 0.01433383
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 154,417 9.12630024	\$ 18,138 1.07987981	\$ 17,775 0.13330721	\$ 210,245 3.70999209	\$ 6,648 0.00280527	\$ 3,955 0.00166878	\$ 3,229 0.00136265	\$ 13,074 0.00309083	\$ 6,127 0.00144855
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 187,776 10.94138212	\$ 2,648 0.15649022	\$ 1,376 0.08193238	\$ 5,758 0.04317984	\$ 32,656 0.57625215	\$ 2,683 0.00113214	\$ - 0.00000000	\$ 1,923 0.00081136	\$ 14,321 0.00338568	\$ 2,728 0.00064489

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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	\$ 85,918	\$ 0	\$ 85,918	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,037	0	24,037	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	154,417	0	154,417	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 264,372	\$ 0	\$ 264,372	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,822	\$ 0	\$ 93,822	(Sch 3)
010	.20-.39	Fringe Benefits	6300	26,185	0	26,185	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,006	0	17,006	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,013	\$ 0	\$ 137,013	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 109,212	\$ 0	\$ 109,212	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,018	0	14,018	(Sch 5)
025		Depreciation: Equipment	7140	34,904	0	34,904	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	19,748	0	19,748	(Sch 5)
040		Property Taxes	7300	9,894	0	9,894	(Sch 5)
045		Property Insurance	7400	8,729	0	8,729	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 224,670	\$ 0	\$ 224,670	(Sch 6)
057		Subtotal 005 - 055		\$ 822,560	\$ 0	\$ 822,560	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 35,657	\$ 0	\$ 35,657	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,767	0	9,767	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,519	0	12,519	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 57,943	\$ 0	\$ 57,943	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 190,048	\$ 0	\$ 190,048	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,089	0	53,089	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	180,433	0	180,433	(Sch 4)
065		Dietary - Total	6500	\$ 423,570	\$ 0	\$ 423,570	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	3,212	0	3,212	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,212	\$ 0	\$ 3,212	
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	9,959	0	9,959	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 9,959	\$ 0	\$ 9,959	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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	\$ 140,446	\$ 0	\$ 140,446	(Sch 2)
080	.20-.39	Fringe Benefits	8200	39,199	0	39,199	(Sch 2)
080	.79	Agency Staff	8200	100,400	0	100,400	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	77	0	77	(Sch 4)
080		Physical Therapy - Total	8200	\$ 280,122	\$ 0	\$ 280,122	
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	9,218	0	9,218	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 9,218	\$ 0	\$ 9,218	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 80,578	\$ 0	\$ 80,578	(Sch 2)
082	.20-.39	Fringe Benefits	8250	16,598	0	16,598	(Sch 2)
082	.79	Agency Staff	8250	8,853	0	8,853	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	5,557	0	5,557	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 111,586	\$ 0	\$ 111,586	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 29,501	\$ 0	\$ 29,501	(Sch 2)
083	.20-.39	Fringe Benefits	8280	9,167	0	9,167	(Sch 2)
083	.79	Agency Staff	8280	15,400	0	15,400	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 54,068	\$ 0	\$ 54,068	
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	172,885	0	172,885	(Sch 4)
085		Pharmacy - Total	8300	\$ 172,885	\$ 0	\$ 172,885	
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	16,799	0	16,799	(Sch 4)
090		Laboratory - Total	8400	\$ 16,799	\$ 0	\$ 16,799	
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	12,503	0	12,503	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,503	\$ 0	\$ 12,503	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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		\$ 670,352	\$ 0	\$ 670,352	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,755,919	\$ 0	\$ 1,755,919	(Sch 2)
105	.20-.39	Fringe Benefits	6110	415,477	0	415,477	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	198,598	0	198,598	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,369,994	\$ 0	\$ 2,369,994	
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:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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
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	350	0	350
140		Beauty and Barber - Total	8900	\$ 350	\$ 0	\$ 350
						(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		\$ 2,370,344	\$ 0	\$ 2,370,344
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 54,196	\$ 0	\$ 54,196
155	.20-.39	Fringe Benefits	6600	15,150	0	15,150
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	4,199	0	4,199
155		Social Services - Total	6600	\$ 73,545	\$ 0	\$ 73,545
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN SLOPE HEALTH CENTER

Fiscal Period:
JUNE 7, 2011 THROUGH DECEMBER 31, 2011

NPI:
1043518277

OSHPD Facility Number:
206090863

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	\$ 38,538	\$ 0	\$ 38,538	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,998	0	9,998	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,955	0	3,955	(Sch 4)
160		Activities - Total	6700	\$ 52,491	\$ 0	\$ 52,491	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 208,954	\$ 0	\$ 208,954	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,447	0	58,447	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	767,290	0	767,290	(Sch 6)
165		Administration - Total	6900	\$ 1,034,691	\$ 0	\$ 1,034,691	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,190	\$ 0	\$ 45,190	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,101	0	12,101	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,637	0	3,637	(Sch 4)
166		Medical Records - Total	6900	\$ 60,928	\$ 0	\$ 60,928	
167		CDPH Licensing Fees	6900	\$ 13,200	\$ 0	\$ 13,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,240	\$ 0	\$ 37,240	(Sch 6)
169		Quality Assurance Fees	6900	\$ 261,224	\$ 0	\$ 261,224	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 35,750	\$ 0	\$ 35,750	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,837	0	8,837	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,474	0	1,474	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 46,061	\$ 0	\$ 46,061	
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		\$ 1,579,380	\$ 0	\$ 1,579,380	
200		Total		\$ 5,924,149	\$ 0	\$ 5,924,149	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 146,811	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
WESTERN SLOPE HEALTH CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011		1043518277		3
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		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$146,811	\$146,811	

Provider Name							Fiscal Period			NPI		Adjustments
WESTERN SLOPE HEALTH CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1043518277		3
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>												
2	4.1	5	2	1	15	Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: June 7, 2011 through December 31, 2011 Payment Period: June 7, 2011 through April 15, 2013 Reports Dated: May 10, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			11,403	(59)	11,344	

Provider Name							Fiscal Period			NPI		Adjustments
WESTERN SLOPE HEALTH CENTER							JUNE 7, 2011 THROUGH DECEMBER 31, 2011			1043518277		3
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>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$5,374	\$5,374		