

**REPORT
ON THE
RATE SETTING AUDIT**

**WEST HILLS HEALTH AND REHABILITATION CENTER
CANOGA PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487734935**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Devin Miyake**



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



EDMUND G. BROWN JR.
GOVERNOR

March 7, 2013

Michael Seifert, Administrator
West Hills Health and Rehabilitation Center
7940 Topanga Canyon Boulevard
Canoga Park, CA 91304

WEST HILLS HEALTH AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1487734935
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$23,837, 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.

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.

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.

Michael Seifert
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If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Randy Adler, CFO
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility No.:

206190086

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	\$ 3,950,461	\$ 82.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 931,567	\$ 19.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 830,536	\$ 17.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 519,849	\$ 10.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,028	\$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,891	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 76,924	\$ 1.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 482,728	\$ 10.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 924,370	\$ 19.25
11	Cost of Routine Service/Audited Total Costs	\$ 7,929,816.00	\$ 7,774,354	\$ 161.93
12	Total Patient Days (Adj)	48,011	48,011	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.17	\$ 161.93	
14	Overpayments (Adj 10)	\$ 0	\$ 23,837	
15	Medi-Cal Days (Adj 9)	32,231	32,101	
16	Medi-Cal Managed Care Days (Adj)		0	
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:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility No.:

206190086

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:
WEST HILLS HEALTH AND REHABILITATION CENTER

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

Provider NPI:
1487734935

OSHPD Facility No.:
206190086

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 116,308	\$ 116,308		
160	Activities	133,762		\$ 133,762	
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	789,328	0	0	789,328
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	468,451	0	0	468,451
083	Speech Pathology	306,459	0	0	306,459
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	3,700,391	116,308	133,762	3,950,461 *
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		\$ 5,514,699	\$ 116,308	\$ 133,762	\$ 5,514,699

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 105,568	\$ 105,568										
010	Housekeeping	144,496	1,648	\$ 146,144									
060	Laundry and Linen	92,548	1,684	2,368	\$ 96,600								
065	Dietary	382,068	5,130	7,214	0	\$ 394,412							
155	Social Services	N/A	275	387	0	0	\$ 663						
160	Activities	N/A	2,486	3,496	0	0	0	\$ 5,983					
165	Administration	N/A	5,590	7,862	0	0	0	0	\$ 13,452	\$ 13,452			
166	Medical Records	97,747	590	830	0	0	0	0	99,167		\$ 99,167		
170	Inservice Education - Nursing	159,384	1,125	1,582	0	0	0	0	\$ 162,091				
ANCILLARY SERVICES													
075	Patient Supplies		1,039	1,461	0	0	0	0	0	2,499	191	1,409	\$ 4,099
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		6,208	8,730	0	0	0	0	0	14,938	1,409	10,390	26,737
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	765	5,636	6,401
083	Speech Pathology		0	0	0	0	0	0	0	0	500	3,687	4,187
085	Pharmacy		496	697	0	0	0	0	0	1,193	448	3,306	4,947
090	Laboratory		0	0	0	0	0	0	0	0	57	422	480
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	50	370	420
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		78,140	109,890	96,600	394,412	663	5,983	162,091	847,779	10,008	73,779	931,567
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		1,157	1,627	0	0	0	0	0	2,783	23	167	2,973
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 981,811	\$ 105,568	\$ 146,144	\$ 96,600	\$ 394,412	\$ 663	\$ 5,983	\$ 162,091	\$ 869,192	\$ 13,452	\$ 99,167	\$ 981,811

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

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	\$ 338,345	\$ 338,345										
010	Housekeeping	40,546	5,283	\$ 45,829									
060	Laundry and Linen	30,870	5,396	743	\$ 37,009								
065	Dietary	246,900	16,441	2,262	0	\$ 265,604							
155	Social Services	0	883	121	0	0	\$ 1,004						
160	Activities	7,835	7,968	1,096	0	0	0	\$ 16,900					
165	Administration	N/A	17,916	2,465	0	0	0	0		\$ 20,382	\$ 20,382		
166	Medical Records	6,045	1,891	260	0	0	0	0		8,196		\$ 8,196	
170	Inservice Education - Nursing	0	3,606	496	0	0	0	0	\$ 4,102				
ANCILLARY SERVICES													
075	Patient Supplies	104,699	3,329	458	0	0	0	0	0	108,486	290	116	\$ 108,892
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	19,896	2,738	0	0	0	0	0	22,634	2,135	859	25,628
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,158	466	1,624
083	Speech Pathology	0	0	0	0	0	0	0	0	0	758	305	1,063
085	Pharmacy	268,871	1,589	219	0	0	0	0	0	270,678	680	273	271,631
090	Laboratory	35,096	0	0	0	0	0	0	0	35,096	87	35	35,218
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,758	0	0	0	0	0	0	0	30,758	76	31	30,865
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	199,756	250,440	34,460	37,009	265,604	1,004	16,900	4,102	809,274	15,164	6,098	830,536 *
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	40	3,707	510	0	0	0	0	0	4,257	34	14	4,305
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,309,761	\$ 338,345	\$ 45,829	\$ 37,009	\$ 265,604	\$ 1,004	\$ 16,900	\$ 4,102	\$ 1,281,183	\$ 20,382	\$ 8,196	\$ 1,309,761

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

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

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 578,159	94%							
	Property Tax (line 40)	35,621	6%	\$ 613,780						
005	Plant Operations and Maintenance			9,281	\$ 9,281					
010	Housekeeping			9,439	145	\$ 9,584				
060	Laundry and Linen			9,641	148	155	\$ 9,945			
065	Dietary			29,375	451	473	0	\$ 30,299		
155	Social Services			1,577	24	25	0	0	\$ 1,626	
160	Activities			14,237	219	229	0	0	0	\$ 14,685
165	Administration			32,010	491	516	0	0	0	0
166	Medical Records			3,379	52	54	0	0	0	0
170	Inservice Education - Nursing			6,443	99	104	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,947	91	96	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			35,547	546	572	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			2,838	44	46	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			447,444	6,870	7,206	9,945	30,299	1,626	14,685
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			6,623	102	107	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 613,780	100%	\$ 613,780	\$ 9,281	\$ 9,584	\$ 9,945	\$ 30,299	\$ 1,626	\$ 14,685

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

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

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 578,159	94%							
	Property Tax (line 40)	35,621	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 33,017	\$ 33,017				
166	Medical Records				3,485		\$ 3,485			
170	Inservice Education - Nursing			\$ 6,645						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,134	469	50	\$ 6,653	\$ 6,267	\$ 386
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	36,665	3,459	365	40,490	38,140	2,350
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,877	198	2,075	1,954	120
083	Speech Pathology			0	0	1,228	130	1,357	1,278	79
085	Pharmacy			0	2,928	1,101	116	4,145	3,904	241
090	Laboratory			0	0	141	15	155	146	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	123	13	136	128	8
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			6,645	524,720	24,564	2,593	551,877	519,849	32,028 *
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	6,831	56	6	6,893	6,493	400
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 613,780	100%	\$ 6,645	\$ 577,278	\$ 33,017	\$ 3,485	\$ 613,780	\$ 578,159	\$ 35,621

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,245												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,236,203												
	Total Costs Allocable as Administration	1,242,448	61%											
167	CDPH Licensing Fees	34,800	2%											
168	Professional Liability Insurance	103,394	5%											
169	Quality Assurance Fees	648,836	32%											
174	Caregiver Training	0	0%											
	Total	2,029,478	100%						\$ 2,029,478					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,499	\$ 108,486	\$ 6,134	\$ 117,119	28,838	\$ 17,654	\$ 494	\$ 1,469	\$ 9,220	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			789,328	14,938	22,634	36,665	863,565	212,632	130,173	3,646	10,833	67,980	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			468,451	0	0	0	468,451	115,345	70,614	1,978	5,876	36,876	0
083	Speech Pathology			306,459	0	0	0	306,459	75,458	46,195	1,294	3,844	24,124	0
085	Pharmacy			0	1,193	270,678	2,928	274,799	67,662	41,423	1,160	3,447	21,632	0
090	Laboratory			0	0	35,096	0	35,096	8,642	5,290	148	440	2,763	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,758	0	30,758	7,573	4,636	130	386	2,421	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			3,950,461	847,779	809,274	524,720	6,132,234	1,509,913	924,370	25,891	76,924	482,728	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	2,783	4,257	6,831	13,871	3,415	2,091	59	174	1,092	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,029,478		\$ 5,514,699	\$ 869,192	\$ 1,281,183	\$ 577,278	\$ 8,242,352	\$ 2,029,478					
	Total Administrative Costs							\$ 2,029,478		\$ 1,242,448	\$ 34,800	\$ 103,394	\$ 648,836	\$ -
	Unit Cost Multiplier							0.24622560						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 112,619	\$ 28,578	\$ 36,502	\$ 177,699						
	TOTAL FACILITY COSTS							\$ 10,449,529						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WEST HILLS HEALTH AND REHABILITATION CENTER

Provider NPI:
1487734935

OSHPD Facility Number:
206190086

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (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	412									
010	Housekeeping	419	419								
060	Laundry and Linen	428	428	428							
065	Dietary	1,304	1,304	1,304							
155	Social Services	70	70	70							
160	Activities	632	632	632							
165	Administration	1,421	1,421	1,421							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing	286	286	286							
ANCILLARY SERVICES											
075	Patient Supplies	264	264	264						117,119	117,119
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,578	1,578	1,578						863,565	863,565
081	Respiratory Therapy									0	0
082	Occupational Therapy									468,451	468,451
083	Speech Pathology									306,459	306,459
085	Pharmacy	126	126	126						274,799	274,799
090	Laboratory									35,096	35,096
095	Home Health Services									0	0
100	Other Ancillary Services									30,758	30,758
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	19,863	19,863	19,863	471,410	141,423	3,900,147	3,900,147	3,900,147	6,132,234	6,132,234
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - 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	294	294	294						13,871	13,871
145	Other Nonreimbursable									0	0
TOTAL STATISTICS		27,247	26,835	26,416	471,410	141,423	3,900,147	3,900,147	3,900,147	8,242,352	8,242,352
TOTAL DIRECT SALARIES COSTS - SCH. 2							\$ 116,308	\$ 133,762			
UNIT COST MULTIPLIER (DIRECT SALARIES)							0.02982144	0.034296656			
TOTAL INDIRECT SALARIES COSTS - SCH. 3			\$ 105,568	\$ 146,144	\$ 96,600	\$ 394,412	\$ 663	\$ 5,983	\$ 162,091	\$ 13,452	\$ 99,167
UNIT COST MULTIPLIER (INDIRECT SALARIES)			3.93396683	5.53241718	0.20491634	2.78888275	0.00016990	0.00153398	0.04156033	0.00163203	0.01203139
TOTAL INDIRECT OTHER COSTS - SCH. 4			\$ 338,345	\$ 45,829	\$ 37,009	\$ 265,604	\$ 1,004	\$ 16,900	\$ 4,102	\$ 20,382	\$ 8,196
UNIT COST MULTIPLIER (INDIRECT OTHER)			12.60834731	1.73489164	0.07850683	1.87807912	0.00025743	0.00433315	0.00105180	0.00247281	0.00099444
TOTAL CAPITAL COSTS - SCH. 5		\$ 613,780	\$ 9,281	\$ 9,584	\$ 9,945	\$ 30,299	\$ 1,626	\$ 14,685	\$ 6,645	\$ 33,017	\$ 3,485
UNIT COST MULTIPLIER (CAPITAL COSTS)		22.52651668	0.34585150	0.36279233	0.02109554	0.21424131	0.00041703	0.00376515	0.00170385	0.00400579	0.00042285

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility Number:

206190086

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	\$ 158,948	\$ (74,086)	\$ 84,862	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,706	0	20,706	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	338,345	0	338,345	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 517,999	\$ (74,086)	\$ 443,913	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	144,496	0	144,496	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	40,546	0	40,546	(Sch 4)
010		Housekeeping - Total	6300	\$ 185,042	\$ 0	\$ 185,042	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	15,671	0	15,671	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	562,488	0	562,488	(Sch 5)
040		Property Taxes	7300	36,421	(800)	35,621	(Sch 5)
045		Property Insurance	7400	6,245	0	6,245	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,323,866	\$ (74,886)	\$ 1,248,980	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	92,548	0	92,548	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,870	0	30,870	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 123,418	\$ 0	\$ 123,418	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 328,325	\$ (21,196)	\$ 307,129	(Sch 3)
065	.20-.39	Fringe Benefits	6500	74,939	0	74,939	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	246,900	0	246,900	(Sch 4)
065		Dietary - Total	6500	\$ 650,164	\$ (21,196)	\$ 628,968	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	104,699	0	104,699	(Sch 4)
075		Patient Supplies - Total	8100	\$ 104,699	\$ 0	\$ 104,699	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility Number:

206190086

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	789,328	0	789,328	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 789,328	\$ 0	\$ 789,328	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	468,451	0	468,451	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 468,451	\$ 0	\$ 468,451	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	306,459	0	306,459	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 306,459	\$ 0	\$ 306,459	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	268,871	0	268,871	(Sch 4)
085		Pharmacy - Total	8300	\$ 268,871	\$ 0	\$ 268,871	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	35,096	0	35,096	(Sch 4)
090		Laboratory - Total	8400	\$ 35,096	\$ 0	\$ 35,096	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,758	0	30,758	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,758	\$ 0	\$ 30,758	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility Number:

206190086

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,003,662	\$ 0	\$ 2,003,662	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,072,496	\$ (97,902)	\$ 2,974,594	(Sch 2)
105	.20-.39	Fringe Benefits	6110	732,600	(6,803)	725,797	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	210,663	(10,907)	199,756	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,015,759	\$ (115,612)	\$ 3,900,147	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility Number:

206190086

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	40	0	40	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 40	\$ 0	\$ 40	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 4,015,799	\$ (115,612)	\$ 3,900,187	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 93,495	\$ 0	\$ 93,495	(Sch 2)
155	.20-.39	Fringe Benefits	6600	22,813	0	22,813	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 116,308	\$ 0	\$ 116,308	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WEST HILLS HEALTH AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1487734935

OSHPD Facility Number:

206190086

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	\$ 107,526	\$ 0	\$ 107,526	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,236	0	26,236	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,835	0	7,835	(Sch 4)
160		Activities - Total	6700	\$ 141,597	\$ 0	\$ 141,597	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 476,186	\$ (102,510)	\$ 373,676	(Sch 6)
165	.20-.39	Fringe Benefits	6900	84,373	(22,458)	61,915	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	595,017	205,595	800,612	(Sch 6)
165		Administration - Total	6900	\$ 1,155,576	\$ 80,627	\$ 1,236,203	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,575	\$ 0	\$ 78,575	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,172	0	19,172	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,045	0	6,045	(Sch 4)
166		Medical Records - Total	6900	\$ 103,792	\$ 0	\$ 103,792	
167		CDPH Licensing Fees	6900	\$ 34,800	\$ 0	\$ 34,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 104,981	\$ (1,587)	\$ 103,394	(Sch 6)
169		Quality Assurance Fees	6900	\$ 648,836	\$ 0	\$ 648,836	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 128,122	\$ 0	\$ 128,122	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,262	0	31,262	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 159,384	\$ 0	\$ 159,384	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,465,274	\$ 79,040	\$ 2,544,314	
200		Total		\$ 10,582,183	\$ (132,654)	\$ 10,449,529	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 114,065	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1487734935		10
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$114,065	\$114,065

Provider Name							Fiscal Period		Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487734935		10
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wage:	\$3,072,496	(\$27,883)	\$3,044,613 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	732,600	(6,803)	725,797	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wage:	476,186	27,883	504,069 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefit:	84,373	6,803	91,176 *	
							To reclassify central supply clerk wages and benefits to the administrative cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300.4 CCR, Title 22, Sections 52000(b) and 5250'				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	\$595,017	\$1,587	\$596,604 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	104,981	(1,587)	103,394	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250'				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$210,663	(\$10,907)	\$199,756	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 596,604	10,907	607,511 *	
							To reclassify pharmacy consultant 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 2302.4				
5	10.5	040	4	8A-1	040	4	Property Taxes	\$36,421	(\$800)	\$35,621	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 607,511	800	608,311 *	
							To reclassify non-property tax 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 2302.4				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487734935		10
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS											
6	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate the cost of fringe benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3	*	\$91,176	(\$29,261)	\$61,915
7	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages		\$158,948	(\$74,086)	\$84,862
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages		328,325	(21,196)	307,129
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	*	3,044,613	(70,019)	2,974,594
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	504,069	(130,393)	373,676
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Reports for fiscal periods ended February 28, 2011 and February 29, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	608,311	192,301	800,612

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487734935		10
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 STATISTICS</u>										
8	10.7	105	1,2,3	7	105		Skilled Nursing Care (Square Feet)	20,422	(559)	19,863
	10.7	165	1,2,3	7	165		Administration	862	559	1,421
							To reclassify square footage statistics to agree with the provider's documentation.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487734935		10
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>										
9	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 12, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	32,231	(130)	32,101

Provider Name							Fiscal Period			Provider NPI		Adjustments
WEST HILLS HEALTH AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1487734935		10
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
10	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$23,837	\$23,837