

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WESTSIDE HEALTH CARE  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1740492701**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Kit Chao**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 5, 2013

Hermann Muennichow, CPA  
Muennichow & Associates LLP  
12814 Riverside Drive  
North Hollywood, CA 91607

WESTSIDE HEALTH CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1740492701  
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 Schedule

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

Hermann Muennichow  
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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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility No.:  
206190368

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,544,664	\$ 67.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 753,009	\$ 20.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 571,250	\$ 15.22
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 605,321	\$ 16.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,398	\$ 0.76
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,247	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 131,270	\$ 3.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 422,324	\$ 11.26
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 613,874	\$ 16.36
11	Cost of Routine Service/Audited Total Costs	\$ 5,864,686	\$ 5,693,357	\$ 151.74
12	Total Patient Days (Adj )	37,521	37,521	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 156.30	\$ 151.74	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 13)	28,359	27,877	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility No.:  
206190368

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
WESTSIDE HEALTH CARE

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

**Provider NPI:**  
1740492701

**OSHPD Facility No.:**  
206190368

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,996	\$ 43,996		
160	Activities	57,200		\$ 57,200	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,443,468	43,996	57,200	2,544,664 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,544,664</b>	<b>\$ 43,996</b>	<b>\$ 57,200</b>	<b>\$ 2,544,664</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WESTSIDE HEALTH CARE

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 40,312	\$ 40,312										
010	Housekeeping	277,139	267	\$ 277,406									
060	Laundry and Linen	41,574	962	6,665	\$ 49,201								
065	Dietary	289,785	2,902	20,105	0	\$ 312,792							
155	Social Services	N/A	80	554	0	0	\$ 634						
160	Activities	N/A	1,548	10,726	0	0	0	\$ 12,275					
165	Administration	N/A	3,337	23,114	0	0	0	0		\$ 26,451	\$ 26,451		
166	Medical Records	71,627	0	0	0	0	0	0		71,627		\$ 71,627	
170	Inservice Education - Nursing	72,170	0	0	0	0	0	0	\$ 72,170				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		895	6,203	0	0	0	0	0	7,099	317	859	\$ 8,275
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		653	4,523	0	0	0	0	0	5,176	2,064	5,588	12,828
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		653	4,523	0	0	0	0	0	5,176	1,089	2,948	9,213
083	Speech Pathology		653	4,523	0	0	0	0	0	5,176	205	554	5,934
085	Pharmacy		0	0	0	0	0	0	0	0	729	1,974	2,703
090	Laboratory		0	0	0	0	0	0	0	0	31	83	114
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	143	388	531
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		28,362	196,469	49,201	312,792	634	12,275	72,170	671,902	21,874	59,233	753,009 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 792,607	\$ 40,312	\$ 277,406	\$ 49,201	\$ 312,792	\$ 634	\$ 12,275	\$ 72,170	\$ 694,529	\$ 26,451	\$ 71,627	\$ 792,607

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WESTSIDE HEALTH CARE

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 174,504	\$ 174,504										
010	Housekeeping	27,599	1,154	\$ 28,753									
060	Laundry and Linen	37,529	4,165	691	\$ 42,385								
065	Dietary	223,467	12,563	2,084	0	\$ 238,114							
155	Social Services	3,540	346	57	0	0	\$ 3,944						
160	Activities	3,061	6,703	1,112	0	0	0	\$ 10,876					
165	Administration	N/A	14,444	2,396	0	0	0	0		\$ 16,840	\$ 16,840		
166	Medical Records	26,970	0	0	0	0	0	0		26,970		\$ 26,970	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,804	3,876	643	0	0	0	0	0	40,323	202	324	\$ 40,849
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	389,440	2,826	469	0	0	0	0	0	392,735	1,314	2,104	396,153
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	196,096	2,826	469	0	0	0	0	0	199,391	693	1,110	201,194
083	Speech Pathology	20,784	2,826	469	0	0	0	0	0	24,079	130	209	24,418
085	Pharmacy	144,553	0	0	0	0	0	0	0	144,553	464	743	145,760
090	Laboratory	6,092	0	0	0	0	0	0	0	6,092	20	31	6,143
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,379	0	0	0	0	0	0	0	28,379	91	146	28,616
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	96,566	122,773	20,364	42,385	238,114	3,944	10,876	0	535,021	13,926	22,303	571,250 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,414,384</b>	<b>\$ 174,504</b>	<b>\$ 28,753</b>	<b>\$ 42,385</b>	<b>\$ 238,114</b>	<b>\$ 3,944</b>	<b>\$ 10,876</b>	<b>\$ -</b>	<b>\$ 1,370,574</b>	<b>\$ 16,840</b>	<b>\$ 26,970</b>	<b>\$ 1,414,384</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 662,055	96%							
	Property Tax (line 40)	31,060	4%	\$ 693,115						
005	Plant Operations and Maintenance			21,835	\$ 21,835					
010	Housekeeping			4,438	144	\$ 4,582				
060	Laundry and Linen			16,021	521	110	\$ 16,652			
065	Dietary			48,329	1,572	332	0	\$ 50,233		
155	Social Services			1,331	43	9	0	0	\$ 1,384	
160	Activities			25,784	839	177	0	0	0	\$ 26,800
165	Administration			55,563	1,807	382	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
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			14,911	485	102	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,873	354	75	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,873	354	75	0	0	0	0
083	Speech Pathology			10,873	354	75	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			472,284	15,362	3,245	16,652	50,233	1,384	26,800
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 693,115</b>	<b>100%</b>	<b>\$ 693,115</b>	<b>\$ 21,835</b>	<b>\$ 4,582</b>	<b>\$ 16,652</b>	<b>\$ 50,233</b>	<b>\$ 1,384</b>	<b>\$ 26,800</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 662,055	96%							
	Property Tax (line 40)	31,060	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 57,752	\$ 57,752				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	15,499	693	0	\$ 16,192	\$ 15,466	\$ 726
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,301	4,506	0	15,807	15,099	708
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,301	2,377	0	13,678	13,065	613
083	Speech Pathology			0	11,301	447	0	11,748	11,221	526
085	Pharmacy			0	0	1,592	0	1,592	1,520	71
090	Laboratory			0	0	67	0	67	64	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	312	0	312	298	14
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	585,960	47,759	0	633,719	605,321	28,398
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 693,115	100%	\$ -	\$ 635,363	\$ 57,752	\$ -	\$ 693,115	\$ 662,055	\$ 31,060

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WESTSIDE HEALTH CARE

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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. 52% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 16,757												
055	Interest - Other	231												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	725,332												
	Total Costs Allocable as Administration	742,320	52%											
167	CDPH Licensing Fees	28,111	2%											
168	Professional Liability Insurance	158,737	11%											
169	Quality Assurance Fees	510,690	35%											
174	Caregiver Training	0	0%											
	Total	1,439,858	100%						\$ 1,439,858					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 7,099	\$ 40,323	\$ 15,499	\$ 62,921	17,273	\$ 8,905	\$ 337	\$ 1,904	\$ 6,126	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,176	392,735	11,301	409,213	112,334	57,914	2,193	12,384	39,843	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,176	199,391	11,301	215,869	59,259	30,551	1,157	6,533	21,018	0
083	Speech Pathology			0	5,176	24,079	11,301	40,557	11,133	5,740	217	1,227	3,949	0
085	Pharmacy			0	0	144,553	0	144,553	39,682	20,458	775	4,375	14,074	0
090	Laboratory			0	0	6,092	0	6,092	1,672	862	33	184	593	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,379	0	28,379	7,790	4,016	152	859	2,763	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,544,664	671,902	535,021	585,960	4,337,548	1,190,714	613,874	23,247	131,270	422,324	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,439,858		\$ 2,544,664	\$ 694,529	\$ 1,370,574	\$ 635,363	\$ 5,245,131	\$ 1,439,858					
	Total Administrative Costs							\$ 1,439,858		\$ 742,320	\$ 28,111	\$ 158,737	\$ 510,690	\$ -
	Unit Cost Multiplier							0.27451327						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,078	\$ 43,810	\$ 57,752	\$ 199,639							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,884,628						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WESTSIDE HEALTH CARE

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	492									
010	Housekeeping	100	100								
060	Laundry and Linen	361	361	361							
065	Dietary	1,089	1,089	1,089							
155	Social Services	30	30	30							
160	Activities	581	581	581							
165	Administration	1,252	1,252	1,252							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	336	336	336						62,921	62,921
077	Specialized Support Surfaces									0	0
080	Physical Therapy	245	245	245						409,213	409,213
081	Respiratory Therapy									0	0
082	Occupational Therapy	245	245	245						215,869	215,869
083	Speech Pathology	245	245	245						40,557	40,557
085	Pharmacy									144,553	144,553
090	Laboratory									6,092	6,092
095	Home Health Services									0	0
100	Other Ancillary Services									28,379	28,379
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,642	10,642	10,642	99,944	115,320	2,540,034	2,540,034	2,540,034	4,337,548	4,337,548
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,618	15,126	15,026	99,944	115,320	2,540,034	2,540,034	2,540,034	5,245,131	5,245,131
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,996 0.017321028	\$ 57,200 0.022519384			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 40,312 2.66508000	\$ 277,406 18.46170025	\$ 49,201 0.49228336	\$ 312,792 2.71238349	\$ 634 0.00024953	\$ 12,275 0.00483248	\$ 72,170 0.02841301	\$ 26,451 0.00504291	\$ 71,627 0.01365590
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 174,504 11.53669179	\$ 28,753 1.91352783	\$ 42,385 0.42408278	\$ 238,114 2.06481347	\$ 3,944 0.00155254	\$ 10,876 0.00428167	\$ - 0.00000000	\$ 16,840 0.00321054	\$ 26,970 0.00514191
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 693,115 44.37924190	\$ 21,835 1.44351362	\$ 4,582 0.30495645	\$ 16,652 0.16661434	\$ 50,233 0.43559728	\$ 1,384 0.00054481	\$ 26,800 0.01055112	\$ - 0.00000000	\$ 57,752 0.01101057	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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	\$ 30,986	\$ 0	\$ 30,986	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,492	(166)	9,326	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	174,504	0	174,504	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 214,982	\$ (166)	\$ 214,816	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 228,600	\$ 0	\$ 228,600	(Sch 3)
010	.20-.39	Fringe Benefits	6300	49,800	(1,261)	48,539	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,599	0	27,599	(Sch 4)
010		Housekeeping - Total	6300	\$ 305,999	\$ (1,261)	\$ 304,738	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,306	0	14,306	(Sch 5)
025		Depreciation: Equipment	7140	12,205	0	12,205	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	635,544	0	635,544	(Sch 5)
040		Property Taxes	7300	31,060	0	31,060	(Sch 5)
045		Property Insurance	7400	16,757	0	16,757	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 231	\$ 0	\$ 231	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,231,084	\$ (1,427)	\$ 1,229,657	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,536	\$ 0	\$ 33,536	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,219	(181)	8,038	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,529	0	37,529	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,284	\$ (181)	\$ 79,103	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 243,583	\$ 0	\$ 243,583	(Sch 3)
065	.20-.39	Fringe Benefits	6500	47,465	(1,263)	46,202	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	223,467	0	223,467	(Sch 4)
065		Dietary - Total	6500	\$ 514,515	\$ (1,263)	\$ 513,252	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	35,804	0	35,804	(Sch 4)
075		Patient Supplies - Total	8100	\$ 35,804	\$ 0	\$ 35,804	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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	389,440	0	389,440	(Sch 4)
080		Physical Therapy - Total	8200	\$ 389,440	\$ 0	\$ 389,440	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	196,096	0	196,096	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 196,096	\$ 0	\$ 196,096	
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	20,784	0	20,784	(Sch 4)
083		Speech Pathology - Total	8280	\$ 20,784	\$ 0	\$ 20,784	
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	138,857	5,696	144,553	(Sch 4)
085		Pharmacy - Total	8300	\$ 138,857	\$ 5,696	\$ 144,553	
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	6,092	0	6,092	(Sch 4)
090		Laboratory - Total	8400	\$ 6,092	\$ 0	\$ 6,092	
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	28,379	0	28,379	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,379	\$ 0	\$ 28,379	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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		\$ 815,452	\$ 5,696	\$ 821,148	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,025,363	\$ 0	\$ 2,025,363	(Sch 2)
105	.20-.39	Fringe Benefits	6110	428,577	(10,472)	418,105	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	102,262	(5,696)	96,566	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,556,202	\$ (16,168)	\$ 2,540,034	
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:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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)
		<b>Other Nonreimbursable</b>				
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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		<b>Subtotal 105 - 145</b>		\$ 2,556,202	\$ (16,168)	\$ 2,540,034
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,731	\$ 0	\$ 36,731 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,455	(190)	7,265 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,540	0	3,540 (Sch 4)
155		Social Services - Total	6600	\$ 47,726	\$ (190)	\$ 47,536

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTSIDE HEALTH CARE

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

Provider NPI:  
1740492701

OSHPD Facility Number:  
206190368

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	\$ 45,382	\$ 0	\$ 45,382	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,056	(238)	11,818	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,061	0	3,061	(Sch 4)
160		Activities - Total	6700	\$ 60,499	\$ (238)	\$ 60,261	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 215,609	\$ 0	\$ 215,609	(Sch 6)
165	.20-.39	Fringe Benefits	6900	104,348	(129)	104,219	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	379,781	25,723	405,504	(Sch 6)
165		Administration - Total	6900	\$ 699,738	\$ 25,594	\$ 725,332	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,186	\$ 0	\$ 61,186	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,478	(37)	10,441	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	26,970	0	26,970	(Sch 4)
166		Medical Records - Total	6900	\$ 98,634	\$ (37)	\$ 98,597	
167		CDPH Licensing Fees	6900	\$ 28,111	\$ 0	\$ 28,111	(Sch 6)
168		Professional Liability Insurance	6900	\$ 198,623	\$ (39,886)	\$ 158,737	(Sch 6)
169		Quality Assurance Fees	6900	\$ 510,690	\$ 0	\$ 510,690	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,972	\$ 0	\$ 62,972	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,509	(311)	9,198	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,481	\$ (311)	\$ 72,170	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,716,502	\$ (15,068)	\$ 1,701,434	
200		<b>Total</b>		\$ 6,913,039	\$ (28,411)	\$ 6,884,628	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 81,093	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1740492701		13
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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$81,093	\$81,093

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740492701		13
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$102,262	(\$431)	\$101,831 *
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	138,857	431	139,288 *
							To reclassify prescription drug expenses not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$101,831	(\$5,265)	\$96,566
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	* 139,288	5,265	144,553
							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 2302.8			
4	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$198,623	(\$14,946)	\$183,677 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	379,781	14,946	394,727 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740492701		13	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust provider's rebate and refund abatement to agree with the trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$394,727	\$14,247	\$408,974 *
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include utilization review expense eliminated by the provider. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$408,974	\$8,900	\$417,874 *
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits		\$9,492	(\$166)	\$9,326
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits		49,800	(1,261)	48,539
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits		8,219	(181)	8,038
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits		47,465	(1,263)	46,202
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		428,577	(10,472)	418,105
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		7,455	(190)	7,265
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		12,056	(238)	11,818
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		104,348	(129)	104,219
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		10,478	(37)	10,441
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To properly allocate the abatement of worker's compensation dividend. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		9,509	(311)	9,198

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740492701		13	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
8	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expenses to agree with the invoices submitted. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$183,677	(\$24,940)	\$158,737
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust legal expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$417,874	(\$12,370)	\$405,504

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740492701		13
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				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
10	10.7	010	2	7	010	Housekeeping (Square Feet)	0	100	100	
	10.7	060	2,3	7	060	Laundry and Linen	0	361	361	
	10.7	065	2,3	7	065	Dietary	0	1,089	1,089	
	10.7	075	2,3	7	075	Patient Supplies	0	336	336	
	10.7	080	2,3	7	080	Physical Therapy	0	245	245	
	10.7	082	2,3	7	082	Occupational Therapy	0	245	245	
	10.7	083	2,3	7	083	Speech Pathology	0	245	245	
	10.7	105	2,3	7	105	Skilled Nursing Care	0	10,642	10,642	
	10.7	155	2,3	7	155	Social Services	0	30	30	
	10.7	160	2,3	7	160	Activities	0	581	581	
	10.7	165	2,3	7	165	Administration	0	1,252	1,252	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	15,126	15,126	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	15,026	15,026	
To establish the proper square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
11	10.7	105	4	7	105	Skilled Nursing Care (Laundry Pounds)	0	99,944	99,944	
	10.7	175	4	7	N/A	Total Statistics - Laundry Pounds	0	99,944	99,944	
To establish the proper laundry pound statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
12	10.7	105	5	7	105	Skilled Nursing Care (Meal Counts)	0	115,320	115,320	
	10.7	175	5	7	N/A	Total Statistics - Meal Counts	0	115,320	115,320	
To establish the proper meal count statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTSIDE HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740492701		13
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
13	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 4, 2013 Report Date: February 5, 2013 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	28,359	(482)	27,877