

**REPORT
ON THE
RATE SETTING AUDIT**

**WESTERN HEALTHCARE CENTER
COLTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396718300**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Mary Anne Ruiz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 25, 2013

Administrator
Western Healthcare Center
1700 East Washington Street
Colton, CA 92324

WESTERN HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396718300
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 \$2,337, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Florence Westphal, Controller
Progressive Health Care
25271 Barton Road
Loma Linda, CA 92354

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility No.:
206361131

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,012,554	\$ 72.03
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 686,726	\$ 24.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 625,613	\$ 22.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 120,961	\$ 4.33
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,701	\$ 1.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,804	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 86,193	\$ 3.08
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 348,884	\$ 12.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 593,422	\$ 21.24
11	Cost of Routine Service/Audited Total Costs	\$ 4,541,900	\$ 4,531,858	\$ 162.19
12	Total Patient Days (Adj)	27,942	27,942	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 162.55	\$ 162.19	
14	Overpayments (Adjs 5,6)	\$ 0	\$ (2,337)	
15	Medi-Cal Days (Adj 3)	25,069	25,073	
16	Medi-Cal Managed Care Days (Adj 4)		594	
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:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility No.:
206361131

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:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility No.:
206361131

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	\$ 53,107	\$ 53,107		
160	Activities	77,351		\$ 77,351	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,882,096	53,107	77,351	2,012,554 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,012,554	\$ 53,107	\$ 77,351	\$ 2,012,554

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
WESTERN HEALTHCARE CENTER

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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	\$ 66,837	\$ 66,837										
010	Housekeeping	164,795	1,743	\$ 166,538									
060	Laundry and Linen	74,103	2,460	6,294	\$ 82,858								
065	Dietary	257,398	5,315	13,597	0	\$ 276,310							
155	Social Services	N/A	426	1,089	0	0	\$ 1,515						
160	Activities	N/A	7,949	20,336	0	0	0	\$ 28,284					
165	Administration	N/A	2,275	5,820	0	0	0	0	\$ 8,095	\$ 8,095			
166	Medical Records	84,031	1,009	2,582	0	0	0	0	87,623		\$ 87,623		
170	Inservice Education - Nursing	57,769	524	1,342	0	0	0	0	\$ 59,635				
	ANCILLARY SERVICES												
075	Patient Supplies		682	1,745	0	0	0	0	0	2,427	17	187	\$ 2,631
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	162	177
080	Physical Therapy		1,896	4,852	0	0	0	0	0	6,748	305	3,302	10,356
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	109	1,175	1,283
083	Speech Pathology		0	0	0	0	0	0	0	0	24	262	287
085	Pharmacy		0	0	0	0	0	0	0	0	155	1,673	1,827
090	Laboratory		0	0	0	0	0	0	0	0	11	122	134
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	18	192	209
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		42,234	108,053	82,858	276,310	1,515	28,284	59,635	598,889	7,429	80,408	686,726 *
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		323	827	0	0	0	0	0	1,150	13	139	1,302
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 704,933	\$ 66,837	\$ 166,538	\$ 82,858	\$ 276,310	\$ 1,515	\$ 28,284	\$ 59,635	\$ 609,215	\$ 8,095	\$ 87,623	\$ 704,933

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WESTERN HEALTHCARE CENTER

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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	\$ 187,495	\$ 187,495										
010	Housekeeping	36,155	4,889	\$ 41,044									
060	Laundry and Linen	43,287	6,902	1,551	\$ 51,740								
065	Dietary	206,455	14,909	3,351	0	\$ 224,715							
155	Social Services	1,883	1,195	268	0	0	\$ 3,346						
160	Activities	3,891	22,298	5,012	0	0	0	\$ 31,200					
165	Administration	N/A	6,382	1,434	0	0	0	0		\$ 7,816	\$ 7,816		
166	Medical Records	1,109	2,831	636	0	0	0	0		4,577		\$ 4,577	
170	Inservice Education - Nursing	636	1,471	331	0	0	0	0	\$ 2,438				
ANCILLARY SERVICES													
075	Patient Supplies	1,342	1,913	430	0	0	0	0	0	3,686	17	10	\$ 3,712
077	Specialized Support Surfaces	6,817	0	0	0	0	0	0	0	6,817	14	8	6,840
080	Physical Therapy	120,532	5,320	1,196	0	0	0	0	0	127,048	295	172	127,515
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	49,310	0	0	0	0	0	0	0	49,310	105	61	49,476
083	Speech Pathology	11,017	0	0	0	0	0	0	0	11,017	23	14	11,054
085	Pharmacy	70,211	0	0	0	0	0	0	0	70,211	149	87	70,448
090	Laboratory	5,141	0	0	0	0	0	0	0	5,141	11	6	5,158
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,040	0	0	0	0	0	0	0	8,040	17	10	8,067
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	155,693	118,478	26,630	51,740	224,715	3,346	31,200	2,438	614,241	7,173	4,200	625,613
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	2,756	907	204	0	0	0	0	0	3,867	12	7	3,886
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 911,770	\$ 187,495	\$ 41,044	\$ 51,740	\$ 224,715	\$ 3,346	\$ 31,200	\$ 2,438	\$ 899,377	\$ 7,816	\$ 4,577	\$ 911,770

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 127,158	77%							
	Property Tax (line 40)	37,530	23%	\$ 164,688						
005	Plant Operations and Maintenance			3,098	\$ 3,098					
010	Housekeeping			4,213	81	\$ 4,294				
060	Laundry and Linen			5,948	114	162	\$ 6,224			
065	Dietary			12,849	246	351	0	\$ 13,446		
155	Social Services			1,029	20	28	0	0	\$ 1,077	
160	Activities			19,217	368	524	0	0	0	\$ 20,110
165	Administration			5,500	105	150	0	0	0	0
166	Medical Records			2,440	47	67	0	0	0	0
170	Inservice Education - Nursing			1,268	24	35	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,649	32	45	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,585	88	125	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			102,109	1,958	2,786	6,224	13,446	1,077	20,110
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			782	15	21	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 164,688	100%	\$ 164,688	\$ 3,098	\$ 4,294	\$ 6,224	\$ 13,446	\$ 1,077	\$ 20,110

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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 77% Of Total	Property Tax 23% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 127,158	77%							
	Property Tax (line 40)	37,530	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 5,756	\$ 5,756				
166	Medical Records				2,554		\$ 2,554			
170	Inservice Education - Nursing			\$ 1,327						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,726	12	5	\$ 1,743	\$ 1,346	\$ 397
077	Specialized Support Surfaces			0	0	11	5	15	12	4
080	Physical Therapy			0	4,798	217	96	5,111	3,946	1,165
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	77	34	111	86	25
083	Speech Pathology			0	0	17	8	25	19	6
085	Pharmacy			0	0	110	49	159	122	36
090	Laboratory			0	0	8	4	12	9	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	6	18	14	4
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,327	149,037	5,282	2,343	156,662	120,961	35,701
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	818	9	4	831	642	189
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 164,688	100%	\$ 1,327	\$ 156,379	\$ 5,756	\$ 2,554	\$ 164,688	\$ 127,158	\$ 37,530

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WESTERN HEALTHCARE CENTER

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,904												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	639,764												
	Total Costs Allocable as Administration	646,668	57%											
167	CDPH Licensing Fees	23,760	2%											
168	Professional Liability Insurance	93,927	8%											
169	Quality Assurance Fees	380,188	33%											
174	Caregiver Training	0	0%											
	Total	1,144,543	100%						\$ 1,144,543					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,427	\$ 3,686	\$ 1,726	\$ 7,838	2,440	\$ 1,378	\$ 51	\$ 200	\$ 810	\$ -
077	Specialized Support Surfaces			0	0	6,817	0	6,817	2,122	1,199	44	174	705	0
080	Physical Therapy			0	6,748	127,048	4,798	138,594	43,134	24,371	895	3,540	14,328	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	49,310	0	49,310	15,347	8,671	319	1,259	5,098	0
083	Speech Pathology			0	0	11,017	0	11,017	3,429	1,937	71	281	1,139	0
085	Pharmacy			0	0	70,211	0	70,211	21,852	12,346	454	1,793	7,259	0
090	Laboratory			0	0	5,141	0	5,141	1,600	904	33	131	531	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,040	0	8,040	2,502	1,414	52	205	831	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,012,554	598,889	614,241	149,037	3,374,721	1,050,302	593,422	21,804	86,193	348,884	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	1,150	3,867	818	5,835	1,816	1,026	38	149	603	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,144,543		\$ 2,012,554	\$ 609,215	\$ 899,377	\$ 156,379	\$ 3,677,525	\$ 1,144,543					
	Total Administrative Costs							\$ 1,144,543		\$ 646,668	\$ 23,760	\$ 93,927	\$ 380,188	\$ -
	Unit Cost Multiplier							0.31122645						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 95,718	\$ 12,393	\$ 8,309	\$ 116,420							
	TOTAL FACILITY COSTS							\$ 4,938,488						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WESTERN HEALTHCARE CENTER

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	325									
010	Housekeeping	442	442								
060	Laundry and Linen	624	624	624							
065	Dietary	1,348	1,348	1,348							
155	Social Services	108	108	108							
160	Activities	2,016	2,016	2,016							
165	Administration	577	577	577							
166	Medical Records	256	256	256							
170	Inservice Education - Nursing	133	133	133							
	ANCILLARY SERVICES										
075	Patient Supplies	173	173	173						7,838	7,838
077	Specialized Support Surfaces									6,817	6,817
080	Physical Therapy	481	481	481						138,594	138,594
081	Respiratory Therapy									0	0
082	Occupational Therapy									49,310	49,310
083	Speech Pathology									11,017	11,017
085	Pharmacy									70,211	70,211
090	Laboratory									5,141	5,141
095	Home Health Services									0	0
100	Other Ancillary Services									8,040	8,040
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,712	10,712	10,712	139,710	83,826	2,037,789	2,037,789	2,037,789	3,374,721	3,374,721
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	82	82	82						5,835	5,835
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,277	16,952	16,510	139,710	83,826	2,037,789	2,037,789	2,037,789	3,677,525	3,677,525
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 53,107	\$ 77,351			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026061089	0.037958297			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,837	\$ 166,538	\$ 82,858	\$ 276,310	\$ 1,515	\$ 28,284	\$ 59,635	\$ 8,095	\$ 87,623
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.94272062	10.08707950	0.59306847	3.29623471	0.00074356	0.01387979	0.02926454	0.00220126	0.02382652
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 187,495	\$ 41,044	\$ 51,740	\$ 224,715	\$ 3,346	\$ 31,200	\$ 2,438	\$ 7,816	\$ 4,577
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.06034686	2.48598869	0.37033794	2.68073701	0.00164198	0.01531091	0.00119623	0.00212541	0.00124455
	TOTAL CAPITAL COSTS - SCH. 5	\$ 164,688	\$ 3,098	\$ 4,294	\$ 6,224	\$ 13,446	\$ 1,077	\$ 20,110	\$ 1,327	\$ 5,756	\$ 2,554
	UNIT COST MULTIPLIER (CAPITAL COSTS)	9.53221045	0.18274943	0.26008554	0.04455249	0.16040800	0.00052866	0.00986839	0.00065104	0.00156508	0.00069438

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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	\$ 54,989	\$ 0	\$ 54,989	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,848	0	11,848	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	187,495	0	187,495	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 254,332	\$ 0	\$ 254,332	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 128,847	\$ 0	\$ 128,847	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,948	0	35,948	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,155	0	36,155	(Sch 4)
010		Housekeeping - Total	6300	\$ 200,950	\$ 0	\$ 200,950	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 16,075	\$ 0	\$ 16,075	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,916	0	18,916	(Sch 5)
025		Depreciation: Equipment	7140	8,307	0	8,307	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	37,530	0	37,530	(Sch 5)
045		Property Insurance	7400	6,904	0	6,904	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	83,860	0	83,860	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 626,874	\$ 0	\$ 626,874	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 58,390	\$ 0	\$ 58,390	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,713	0	15,713	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,287	0	43,287	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,390	\$ 0	\$ 117,390	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 203,224	\$ 0	\$ 203,224	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,174	0	54,174	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	206,455	0	206,455	(Sch 4)
065		Dietary - Total	6500	\$ 463,853	\$ 0	\$ 463,853	
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	1,342	0	1,342	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,342	\$ 0	\$ 1,342	
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	6,817	0	6,817	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,817	\$ 0	\$ 6,817	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	120,532	0	120,532	(Sch 4)
080		Physical Therapy - Total	8200	\$ 120,532	\$ 0	\$ 120,532	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	49,310	0	49,310	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 49,310	\$ 0	\$ 49,310	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	11,017	0	11,017	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,017	\$ 0	\$ 11,017	
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	70,211	0	70,211	(Sch 4)
085		Pharmacy - Total	8300	\$ 70,211	\$ 0	\$ 70,211	
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	5,141	0	5,141	(Sch 4)
090		Laboratory - Total	8400	\$ 5,141	\$ 0	\$ 5,141	
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	8,040	0	8,040	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,040	\$ 0	\$ 8,040	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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		\$ 272,410	\$ 0	\$ 272,410	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,504,583	\$ 0	\$ 1,504,583	(Sch 2)
105	.20-.39	Fringe Benefits	6110	377,513	0	377,513	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	155,693	0	155,693	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,037,789	\$ 0	\$ 2,037,789	
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:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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	2,756	0	2,756 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,756	\$ 0	\$ 2,756
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		\$ 2,040,545	\$ 0	\$ 2,040,545
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,523	\$ 0	\$ 41,523 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,584	0	11,584 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,883	0	1,883 (Sch 4)
155		Social Services - Total	6600	\$ 54,990	\$ 0	\$ 54,990

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTERN HEALTHCARE CENTER

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

Provider NPI:
1396718300

OSHPD Facility Number:
206361131

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	\$ 61,096	\$ 0	\$ 61,096	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,255	0	16,255	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,891	0	3,891	(Sch 4)
160		Activities - Total	6700	\$ 81,242	\$ 0	\$ 81,242	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 124,689	\$ 0	\$ 124,689	(Sch 6)
165	.20-.39	Fringe Benefits	6900	32,525	0	32,525	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	487,582	(5,032)	482,550	(Sch 6)
165		Administration - Total	6900	\$ 644,796	\$ (5,032)	\$ 639,764	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,534	\$ 0	\$ 66,534	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,497	0	17,497	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,109	0	1,109	(Sch 4)
166		Medical Records - Total	6900	\$ 85,140	\$ 0	\$ 85,140	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,927	\$ 0	\$ 93,927	(Sch 6)
169		Quality Assurance Fees	6900	\$ 380,188	\$ 0	\$ 380,188	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,922	\$ 0	\$ 47,922	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,847	0	9,847	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	636	0	636	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 58,405	\$ 0	\$ 58,405	
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		\$ 1,422,448	\$ (5,032)	\$ 1,417,416	
200		Total		\$ 4,943,520	\$ (5,032)	\$ 4,938,488	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 102,277	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTERN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396718300		6
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 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	\$102,277	\$102,277

Provider Name							Fiscal Period		Provider NPI		Adjustments
WESTERN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1396718300		6
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$487,582			
2							To adjust home office costs to agree with the filed Progressive Health Care Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(\$4,382)		
2a							To adjust reported home office costs to agree with the Progressive Health Care Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(650) (\$5,032)	\$482,550	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTERN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396718300		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care 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 March 31, 2013 Report Date: April 30, 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	25,069	4	25,073	
4	Not Reported			1	16	Medi-Cal Managed Care Days of Service - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	594	594	

Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTERN HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1396718300		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
5							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$1,575		
6							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			<u>762</u> \$2,337	\$2,337	