

**REPORT
ON THE
RATE SETTING AUDIT**

**WESTLAKE CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730266883**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Celia Aviña
Auditor: Jeff Mai**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 15, 2014

Administrator
Westlake Convalescent Hospital
316 South Westlake Avenue
Los Angeles, CA 90057

WESTLAKE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1730266883
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$156,787, which resulted from Medi-Cal overpayments

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 Rates Development Division.

Administrator
Page 2

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:

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
MS 0017
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

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility No.:
206190868

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,819,234	\$ 96.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 563,015	\$ 29.77
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 680,844	\$ 36.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 431,008	\$ 22.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,694	\$ 0.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,481	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 41,323	\$ 2.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 169,163	\$ 8.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 298,293	\$ 15.77
11	Cost of Routine Service/Audited Total Costs	\$ 3,881,728	\$ 4,024,056	\$ 212.76
12	Total Patient Days (Adj)	18,914	18,914	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 205.23	\$ 212.76	
14	Overpayments (Adj 16)	\$ 0	\$ (156,787)	
15	Medi-Cal Days (Adj 9)	13,321	13,156	
16	Medi-Cal Managed Care Days (Adj 11)		168	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 3,953,147	\$ 243.23
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 429,866	\$ 26.45
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 1,650,358	\$ 101.54
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 333,588	\$ 20.52
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 7,503	\$ 0.46
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 20,887	\$ 1.29
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 75,180	\$ 4.63
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 307,759	\$ 18.94
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 542,686	\$ 33.39
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 7,567,877	\$ 7,320,975	\$ 450.44
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	16,253	16,253	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 465.63	\$ 450.44	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility No.:
206190868

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility No.:
206190868

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 264,005	\$ 264,005		
160	Activities	99,691		\$ 99,691	
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	492,379	0	0	492,379 ***
081	Respiratory Therapy	945,315	0	0	945,315 ***
082	Occupational Therapy	265,198	0	0	265,198 ***
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	1,685,380	97,164	36,690	1,819,234 *
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	2,604,523	166,841	63,001	2,834,365 **
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	\$ 6,356,491	\$ 264,005	\$ 99,691	\$ 6,356,491

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

NPI:
1730266883

OSHPD Facility Number:
206190868

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 150,179	\$ 150,179										
010	Housekeeping	142,350	0	\$ 142,350									
060	Laundry and Linen	58,220	6,642	6,296	\$ 71,158								
065	Dietary	319,242	13,604	12,895	0	\$ 345,741							
155	Social Services	N/A	1,280	1,214	0	\$ 2,494							
160	Activities	N/A	0	0	0	0	\$ 0						
165	Administration	N/A	9,292	8,807	0	0	0	0	\$ 18,099	\$ 18,099			
166	Medical Records	284,486	0	0	0	0	0	0	284,486			\$ 284,486	
170	Inservice Education - Nursing	72,426	0	0	0	0	0	\$ 72,426					
ANCILLARY SERVICES													
075	Patient Supplies		5,868	5,563	0	0	0	0	0	11,431	1,342	21,095	\$ 33,868
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	10	155	165
080	Physical Therapy		969	919	0	0	0	0	0	1,888	866	13,614	16,368
081	Respiratory Therapy		640	607	0	0	0	0	0	1,247	1,644	25,833	28,724
082	Occupational Therapy		969	919	0	0	0	0	0	1,888	474	7,444	9,806
083	Speech Pathology		969	919	0	0	0	0	0	1,888	113	1,772	3,772
085	Pharmacy		0	0	0	0	0	0	0	0	300	4,711	5,011
090	Laboratory		0	0	0	0	0	0	0	0	50	780	829
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	110	1,722	1,832
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		64,331	60,977	39,282	273,180	918	0	26,656	465,343	5,842	91,830	563,015
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		44,796	42,461	31,876	72,561	1,576	0	45,770	239,040	7,334	115,274	361,648
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		818	775	0	0	0	0	0	1,593	16	256	1,865
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,026,903	\$ 150,179	\$ 142,350	\$ 71,158	\$ 345,741	\$ 2,494	\$ 0	\$ 72,426	\$ 724,318	\$ 18,099	\$ 284,486	\$ 1,026,903

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

NPI:
1730266883

OSHPD Facility Number:
206190868

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 243,444	\$ 243,444										
010	Housekeeping	38,787	0	\$ 38,787									
060	Laundry and Linen	14,010	10,767	1,715	\$ 26,492								
065	Dietary	333,122	22,053	3,514	0	\$ 358,688							
155	Social Services	12,951	2,076	331	0	0	\$ 15,357						
160	Activities	7,297	0	0	0	0	0	\$ 7,297					
165	Administration	N/A	15,062	2,400	0	0	0	0		\$ 17,462	\$ 17,462		
166	Medical Records	9,906	0	0	0	0	0	0		9,906		\$ 9,906	
170	Inservice Education - Nursing	12,278	0	0	0	0	0	0	\$ 12,278				
ANCILLARY SERVICES													
075	Patient Supplies	722,795	9,513	1,516	0	0	0	0	0	733,824	1,295	735	\$ 735,853
077	Specialized Support Surfaces	5,705	0	0	0	0	0	0	0	5,705	10	5	5,720
080	Physical Therapy	0	1,571	250	0	0	0	0	0	1,821	836	474	3,131
081	Respiratory Therapy	0	1,038	165	0	0	0	0	0	1,203	1,586	900	3,688
082	Occupational Therapy	0	1,571	250	0	0	0	0	0	1,821	457	259	2,538
083	Speech Pathology	56,333	1,571	250	0	0	0	0	0	58,154	109	62	58,325
085	Pharmacy	173,478	0	0	0	0	0	0	0	173,478	289	164	173,931
090	Laboratory	28,714	0	0	0	0	0	0	0	28,714	48	27	28,789
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	63,404	0	0	0	0	0	0	0	63,404	106	60	63,570
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	240,222	104,282	16,615	14,625	283,410	5,652	2,686	4,519	672,010	5,637	3,198	680,844
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	701,943	72,615	11,570	11,868	75,278	9,705	4,611	7,759	895,349	7,076	4,014	906,439
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	1,896	1,326	211	0	0	0	0	0	3,433	16	9	3,458
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,666,285	\$ 243,444	\$ 38,787	\$ 26,492	\$ 358,688	\$ 15,357	\$ 7,297	\$ 12,278	\$ 2,638,917	\$ 17,462	\$ 9,906	\$ 2,666,285

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility Number:
206190868

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 98% Of Total	Property Tax 2% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 787,288	98%							
	Property Tax (line 40)	17,707	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,806	\$ 49,806				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	31,456	3,693	0	\$ 35,149	\$ 34,376	\$ 773 ***
077	Specialized Support Surfaces			0	0	27	0	27	27	1 ***
080	Physical Therapy			0	5,195	2,383	0	7,579	7,412	167 ***
081	Respiratory Therapy			0	3,432	4,523	0	7,954	7,779	175 ***
082	Occupational Therapy			0	5,195	1,303	0	6,498	6,355	143 ***
083	Speech Pathology			0	5,195	310	0	5,505	5,384	121 ***
085	Pharmacy			0	0	825	0	825	807	18 ***
090	Laboratory			0	0	137	0	137	134	3 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	301	0	301	295	7 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	424,625	16,077	0	440,702	431,008	9,694 *
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	275,706	20,181	0	295,888	289,379	6,508 **
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	4,385	45	0	4,430	4,332	97
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 804,995	100%	\$ 0	\$ 755,189	\$ 49,806	\$ 0	\$ 804,995	\$ 787,288	\$ 17,707

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

NPI:
1730266883

OSHPD Facility Number:
206190868

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 7,967												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	916,139												
	Total Costs Allocable as Administration	924,106	57%											
167	CDPH Licensing Fees	35,568	2%											
168	Professional Liability Insurance	128,019	8%											
169	Quality Assurance Fees	524,064	33%											
174	Caregiver Training	0	0%											
	Total	1,611,757	100%						\$ 1,611,757					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 11,431	\$ 733,824	\$ 31,456	\$ 776,711	119,511	\$ 68,522	\$ 2,637	\$ 9,493	\$ 38,859	\$ 0
077	Specialized Support Surfaces			0	0	5,705	0	5,705	878	503	19	70	285	0
080	Physical Therapy			492,379	1,888	1,821	5,195	501,283	77,132	44,224	1,702	6,126	25,079	0
081	Respiratory Therapy			945,315	1,247	1,203	3,432	951,197	146,359	83,915	3,230	11,625	47,589	0
082	Occupational Therapy			265,198	1,888	1,821	5,195	274,102	42,176	24,182	931	3,350	13,713	0
083	Speech Pathology			0	1,888	58,154	5,195	65,237	10,038	5,755	222	797	3,264	0
085	Pharmacy			0	0	173,478	0	173,478	26,693	15,304	589	2,120	8,679	0
090	Laboratory			0	0	28,714	0	28,714	4,418	2,533	97	351	1,437	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63,404	0	63,404	9,756	5,594	215	775	3,172	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			1,819,234	465,343	672,010	424,625	3,381,212	520,261	298,293	11,481	41,323	169,163	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			2,834,365	239,040	895,349	275,706	4,244,460	653,088	374,450	14,412	51,874	212,352	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	1,593	3,433	4,385	9,412	1,448	830	32	115	471	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,611,757		\$ 6,356,491	\$ 724,318	\$ 2,638,917	\$ 755,189	\$ 10,474,915	\$ 1,611,757					
	Total Administrative Costs							\$ 1,611,757		\$ 924,106	\$ 35,568	\$ 128,019	\$ 524,064	\$ 0
	Unit Cost Multiplier							0.15386826						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 302,585	\$ 27,368	\$ 49,806	\$ 379,759							
	TOTAL FACILITY COSTS							\$ 12,466,431						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

NPI:
1730266883

OSHPD Facility Number:
206190868

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj 7)	Dietary (MEALS) 65 (Adj 8)	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	400									
010	Housekeeping	0	0								
060	Laundry and Linen	747	747	747							
065	Dietary	1,530	1,530	1,530	0						
155	Social Services	144	144	144	0	0					
160	Activities	0	0	0	0	0					
165	Administration	1,045	1,045	1,045	0	0					
166	Medical Records	0	0	0	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	660	660	660	0	0	0	0	0	776,711	776,711
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	5,705	5,705
080	Physical Therapy	109	109	109	0	0	0	0	0	501,283	501,283
081	Respiratory Therapy	72	72	72	0	0	0	0	0	951,197	951,197
082	Occupational Therapy	109	109	109	0	0	0	0	0	274,102	274,102
083	Speech Pathology	109	109	109	0	0	0	0	0	65,237	65,237
085	Pharmacy	0	0	0	0	0	0	0	0	173,478	173,478
090	Laboratory	0	0	0	0	0	0	0	0	28,714	28,714
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	63,404	63,404
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	7,235	7,235	7,235	109,788	55,185	1,925,602	1,925,602	1,925,602	3,381,212	3,381,212
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	5,038	5,038	5,038	89,089	14,658	3,306,466	3,306,466	3,306,466	4,244,460	4,244,460
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	92	92	92	0	0	0	0	0	9,412	9,412
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	17,290	16,890	16,890	198,877	69,843	5,232,068	5,232,068	5,232,068	10,474,915	10,474,915
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 264,005 0.050459015	\$ 99,691 0.019053843			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 150,179 8.89159266	\$ 142,350 8.42806394	\$ 71,158 0.35779795	\$ 345,741 4.95026094	\$ 2,494 0.00047668	\$ - 0.00000000	\$ 72,426 0.01384271	\$ 18,099 0.00172785	\$ 284,486 0.02715879
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 243,444 14.41349911	\$ 38,787 2.29644760	\$ 26,492 0.13320962	\$ 358,688 5.13563590	\$ 15,357 0.00293521	\$ 7,297 0.00139467	\$ 12,278 0.00234668	\$ 17,462 0.00166702	\$ 9,906 0.00094569
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 804,995 46.55841527	\$ 18,623 1.10262677	\$ - 0.00000000	\$ 35,603 0.17901919	\$ 72,921 1.04407592	\$ 6,863 0.00131176	\$ - 0.00000000	\$ - 0.00000000	\$ 49,806 0.00475477	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1730266883

OSHPD Facility Number:

206190868

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	\$ 123,113	\$ 0	\$ 123,113	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,066	0	27,066	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	243,444	0	243,444	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 393,623	\$ 0	\$ 393,623	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 118,336	\$ 0	\$ 118,336	(Sch 3)
010	.20-.39	Fringe Benefits	6300	24,014	0	24,014	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,787	0	38,787	(Sch 4)
010		Housekeeping - Total	6300	\$ 181,137	\$ 0	\$ 181,137	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	77,589	0	77,589	(Sch 5)
025		Depreciation: Equipment	7140	61,777	0	61,777	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	647,922	0	647,922	(Sch 5)
040		Property Taxes	7300	17,707	0	17,707	(Sch 5)
045		Property Insurance	7400	7,967	0	7,967	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,387,722	\$ 0	\$ 1,387,722	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,069	\$ 0	\$ 48,069	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,151	0	10,151	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,010	0	14,010	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,230	\$ 0	\$ 72,230	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 258,448	\$ 0	\$ 258,448	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,794	0	60,794	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	333,122	0	333,122	(Sch 4)
065		Dietary - Total	6500	\$ 652,364	\$ 0	\$ 652,364	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	722,795	0	722,795	(Sch 4)
075		Patient Supplies - Total	8100	\$ 722,795	\$ 0	\$ 722,795	
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	5,705	0	5,705	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,705	\$ 0	\$ 5,705	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility Number:
206190868

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	\$ 409,898	\$ 0	\$ 409,898	(Sch 2)
080	.20-.39	Fringe Benefits	8200	82,481	0	82,481	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 492,379	\$ 0	\$ 492,379	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 811,018	\$ 0	\$ 811,018	(Sch 2)
081	.20-.39	Fringe Benefits	8220	134,297	0	134,297	(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	\$ 945,315	\$ 0	\$ 945,315	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 220,025	\$ 0	\$ 220,025	(Sch 2)
082	.20-.39	Fringe Benefits	8250	45,173	0	45,173	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 265,198	\$ 0	\$ 265,198	
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	56,333	0	56,333	(Sch 4)
083		Speech Pathology - Total	8280	\$ 56,333	\$ 0	\$ 56,333	
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	173,478	0	173,478	(Sch 4)
085		Pharmacy - Total	8300	\$ 173,478	\$ 0	\$ 173,478	
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	28,714	0	28,714	(Sch 4)
090		Laboratory - Total	8400	\$ 28,714	\$ 0	\$ 28,714	
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	63,404	0	63,404	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 63,404	\$ 0	\$ 63,404	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility Number:
206190868

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		\$ 2,753,321	\$ 0	\$ 2,753,321	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,389,074	\$ 0	\$ 1,389,074	(Sch 2)
105	.20-.39	Fringe Benefits	6110	296,306	0	296,306	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	261,222	(21,000)	240,222	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,946,602	\$ (21,000)	\$ 1,925,602	
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	\$ 2,183,066	\$ 0	\$ 2,183,066	(Sch 2)
125	.20-.39	Fringe Benefits	6150	421,457	0	421,457	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	701,943	0	701,943	(Sch 4)
125		Subacute Care - Total	6150	\$ 3,306,466	\$ 0	\$ 3,306,466	
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:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility Number:
206190868

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,896	0	1,896
140		Beauty and Barber - Total	8900	\$ 1,896	\$ 0	\$ 1,896
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,254,964	\$ (21,000)	\$ 5,233,964
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 234,878	\$ 0	\$ 234,878
155	.20-.39	Fringe Benefits	6600	42,078	(12,951)	29,127
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	12,951	12,951
155		Social Services - Total	6600	\$ 276,956	\$ 0	\$ 276,956

SUMMARY OF AUDITED PROGRAM EXPENSES

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JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
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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	\$ 84,754	\$ 0	\$ 84,754	(Sch 2)
160	.20-.39	Fringe Benefits	6700	22,234	(7,297)	14,937	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	0	7,297	7,297	(Sch 4)
160		Activities - Total	6700	\$ 106,988	\$ 0	\$ 106,988	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 366,467	\$ 0	\$ 366,467	(Sch 6)
165	.20-.39	Fringe Benefits	6900	76,660	79	76,739	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	439,566	33,367	472,933	(Sch 6)
165		Administration - Total	6900	\$ 882,693	\$ 33,446	\$ 916,139	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 242,498	\$ 0	\$ 242,498	(Sch 3)
166	.20-.39	Fringe Benefits	6900	51,894	(9,906)	41,988	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	9,906	9,906	(Sch 4)
166		Medical Records - Total	6900	\$ 294,392	\$ 0	\$ 294,392	
167		CDPH Licensing Fees	6900	\$ 35,568	\$ 0	\$ 35,568	(Sch 6)
168		Professional Liability Insurance	6900	\$ 139,923	\$ (11,904)	\$ 128,019	(Sch 6)
169		Quality Assurance Fees	6900	\$ 524,064	\$ 0	\$ 524,064	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,823	\$ 0	\$ 59,823	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,603	0	12,603	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	12,278	0	12,278	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,704	\$ 0	\$ 84,704	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,345,288	\$ 21,542	\$ 2,366,830	
200		Total		\$ 12,465,889	\$ 542	\$ 12,466,431	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 132,851
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

NPI:
1730266883

OSHPD Facility Number:
206190868

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(12,951)			(12,951)					
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	12,951			12,951					
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(7,297)			(7,297)					
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	7,297			7,297					
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	79			79					

Provider Name:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	33,367	12,441	21,000	(74)					
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(9,906)			(9,906)					
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	9,906			9,906					
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(11,904)	(12,441)			537				
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$542	0	0	5	537	0	0	0	0

(To Sch 8)

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:

WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:

1730266883

OSHPD Facility No:

206190868

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,834,365	\$ 174.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 361,648	\$ 22.25
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 906,439	\$ 55.77
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 289,379	\$ 17.80
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,508	\$ 0.40
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 14,412	\$ 0.89
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 51,874	\$ 3.19
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 212,352	\$ 13.07
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 374,450	\$ 23.04
11	Cost of Routine Service/Audited Total Routine Costs	\$ 5,205,050	\$ 5,051,427	\$ 310.80
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 320.25	\$ 310.80	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 1,118,782	\$ 68.84
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 68,218	\$ 4.20
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 743,920	\$ 45.77
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 44,209	\$ 2.72
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 994	\$ 0.06
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 6,475	\$ 0.40
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 23,306	\$ 1.43
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 95,407	\$ 5.87
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 168,236	\$ 10.35
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 2,362,827	\$ 2,269,548	\$ 139.64
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 145.38	\$ 139.64	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,953,147	\$ 243.23
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 429,866	\$ 26.45
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 1,650,358	\$ 101.54
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 333,588	\$ 20.52
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 7,503	\$ 0.46
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 20,887	\$ 1.29
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 75,180	\$ 4.63
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 307,759	\$ 18.94
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 542,686	\$ 33.39
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 7,567,877	\$ 7,320,975	\$ 450.44
36	Total Patient Days (Adj)	16,253	16,253	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 465.63	\$ 450.44	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 15)		58	
42	Total Licensed Nursing Facility Beds (Adj)	114	114	
43	Total Licensed Capacity (All levels) (Adj)	114	114	
44	Total Medi-Cal Subacute Care Patient Days (Adj 10)	13,590	13,511	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 333,588	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 333,588	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 14)	AUDITED TOTAL DAYS (Adj)	AUDITED MEDI-CAL DAYS (Adj 10)	
48	Ventilator (Equipment Cost Only)	\$ 175,718	11,082	9,629
49	Nonventilator	\$ N/A	5,171	3,882
50	TOTAL	\$ N/A	16,253	13,511

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1730266883

OSHPD Facility Number:
206190868

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	33,868				30,298
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	735,853				658,306
4	Cost of Capital Related (Sch. 5, Ln. 75)	34,376				30,754
5	Property Taxes (Sch. 5, Ln. 75)	773				692
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	2,637				2,359
7	Professional Liability Insurance (Sch. 6, Ln. 75)	9,493				8,492
8	Quality Assurance Fees (Sch. 6, Ln. 75)	38,859				34,764
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	68,522				61,301
11	Total Patient Supplies Ancillary Service	\$ 924,381	\$ 568,815	1.625099	\$ 508,871	\$ 826,966

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	165				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	5,720				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	27				0
16	Property Taxes (Sch. 5, Ln. 77)	1				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	19				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	70				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	285				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	503				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 6,790	\$ 2,760	2.460017	\$ 0	\$ 0

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 492,379				\$ 123,412
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	16,368				4,103
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	3,131				785
26	Cost of Capital Related (Sch. 5, Ln. 80)	7,412				1,858
27	Property Taxes (Sch. 5, Ln. 80)	167				42
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,702				427
29	Professional Liability Insurance (Sch. 6, Ln. 80)	6,126				1,536
30	Quality Assurance Fees (Sch. 6, Ln. 80)	25,079				6,286
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	44,224				11,084
33	Total Physical Therapy Ancillary Service	\$ 596,588	\$ 747,681	0.797918	\$ 187,401	\$ 149,531

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 945,315				\$ 928,269
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	28,724				28,206
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	3,688				3,622
37	Cost of Capital Related (Sch. 5, Ln. 81)	7,779				7,639
38	Property Taxes (Sch. 5, Ln. 81)	175				172
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	3,230				3,172
40	Professional Liability Insurance (Sch. 6, Ln. 81)	11,625				11,415
41	Quality Assurance Fees (Sch. 6, Ln. 81)	47,589				46,731
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	83,915				82,402
44	Total Respiratory Ancillary Service	\$ 1,132,041	\$ 1,547,130	0.731704	\$ 1,519,230	\$ 1,111,627

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
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OSHPD Facility Number:
206190868

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
OCCUPATIONAL THERAPY						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 265,198				\$ 67,102
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	9,806				2,481
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	2,538				642
48	Cost of Capital Related (Sch. 5, Ln. 82)	6,355				1,608
49	Property Taxes (Sch. 5, Ln. 82)	143				36
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	931				235
51	Professional Liability Insurance (Sch. 6, Ln. 82)	3,350				848
52	Quality Assurance Fees (Sch. 6, Ln. 82)	13,713				3,470
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	24,182				6,119
55	Total Occupational Therapy Ancillary Service	\$ 326,215	\$ 607,042	0.537385	\$ 153,597	\$ 82,541

SPEECH PATHOLOGY						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 0				\$ 0
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	3,772				1,458
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	58,325				22,549
59	Cost of Capital Related (Sch. 5, Ln. 83)	5,384				2,082
60	Property Taxes (Sch. 5, Ln. 83)	121				47
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	222				86
62	Professional Liability Insurance (Sch. 6, Ln. 83)	797				308
63	Quality Assurance Fees (Sch. 6, Ln. 83)	3,264				1,262
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	5,755				2,225
66	Total Speech Pathology Ancillary Service	\$ 77,640	\$ 112,004	0.693193	\$ 43,302	\$ 30,017

PHARMACY						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	5,011				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	173,931				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	807				0
71	Property Taxes (Sch. 5, Ln. 85)	18				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	589				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	2,120				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	8,679				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	15,304				0
77	Total Pharmacy Ancillary Service	\$ 206,460	\$ 255,819	0.807055	\$ 0	\$ 0

LABORATORY						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	829				484
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	28,789				16,805
81	Cost of Capital Related (Sch. 5, Ln. 90)	134				78
82	Property Taxes (Sch. 5, Ln. 90)	3				2
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	97				57
84	Professional Liability Insurance (Sch. 6, Ln. 90)	351				205
85	Quality Assurance Fees (Sch. 6, Ln. 90)	1,437				839
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	2,533				1,479
88	Total Laboratory Ancillary Service	\$ 34,173	\$ 62,293	0.548588	\$ 36,362	\$ 19,948

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
WESTLAKE CONVALESCENT HOSPITAL

Fiscal Period:
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OSHPD Facility Number:
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LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adjs 12, 13)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 12, 13)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	1,832				1,187
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	63,570				41,211
103	Cost of Capital Related (Sch. 5, Ln. 100)	295				191
104	Property Taxes (Sch. 5, Ln. 100)	7				4
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	215				140
106	Professional Liability Insurance (Sch. 6, Ln. 100)	775				502
107	Quality Assurance Fees (Sch. 6, Ln. 100)	3,172				2,056
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	5,594				3,626
110	Total Other Ancillary Service	\$ 75,459	\$ 141,463	0.533415	\$ 91,708	\$ 48,918

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 0
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					0
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					0
114	Cost of Capital Related (Sch. 5, Ln. 101)					0
115	Property Taxes (Sch. 5, Ln. 101)					0
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					0
117	Professional Liability Insurance (Sch. 6, Ln. 101)					0
118	Quality Assurance Fees (Sch. 6, Ln. 101)					0
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					0
121	Total Subacute Ancillary Service					\$ 0

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 1,118,782
123	Cost of Indirect Care - Labor					68,218
124	Cost of Direct and Indirect Nonlabor					743,920
125	Cost of Capital Related					44,209
126	Property Taxes					994
127	CDPH Licensing Fees					6,475
128	Professional Liability Insurance					23,306
129	Quality Assurance Fees					95,407
130	Caregiver Training					0
131	Cost of Administration					168,236
132	Total Cost of Subacute Care Ancillary Services					\$ 2,269,548

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period		NPI		Adjustments
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730266883		16
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 for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$132,851	\$132,851	

Provider Name							Fiscal Period	NPI	Adjustments	
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$139,923	(\$12,441)	\$127,482 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	439,566	12,441	452,007 *
							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 52501			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$261,222	(\$21,000)	\$240,222
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 452,007	21,000	473,007 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(2)(i), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883		16	
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>											
4	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	\$42,078	(\$12,951)	\$29,127	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	12,951	12,951	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	22,234	(7,297)	14,937	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	7,297	7,297	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	76,660	79	76,739	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 473,007	(74)	472,933	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	51,894	(9,906)	41,988	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	9,906	9,906	
							To adjust the reported expenses to agree with the provider's grouping schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* \$127,482	\$537	\$128,019	
							To adjust the reported liability insurance expense to agree with the invoices submitted. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883		16	
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 STATISTICS</u>											
6	10.7	081	1,2,3	7	081		Respiratory Therapy (Square Feet)	194	(122)	72	
	10.7	175	1	7	N/A		Total Statistics - Square Feet	17,412	(122)	17,290	
	10.7	175	2	7	N/A		Total Statistics - Square Feet	17,012	(122)	16,890	
	10.7	175	3	7	N/A		Total Statistics - Square Feet	17,012	(122)	16,890	
							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				
7	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	72,230	37,558	109,788	
	10.7	125	4	7	125		Subacute Care	0	89,089	89,089	
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	72,230	126,647	198,877	
							To adjust pounds of laundry statistics based on patient days to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
8	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	652,364	(597,179)	55,185	
	10.7	125	5	7	125		Subacute Care	0	14,658	14,658	
	10.7	175	5	7	N/A		Total Statistics - Meals Served	652,364	(582,521)	69,843	
							To adjust the number of meals served statistics based on patient days to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments		
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883	16		
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					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
9	4.1	5	2	1	15	N/A	Medi-Cal Nursing Facility Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 3, 2013 Report Date: September 4, 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 51511	13,321	(165)	13,156	
10	4.3	120	2	SC1	44	1	Medi-Cal Subacute Care Patient Days - Total	13,590	(79)	13,511	
	4.3	100	2	SC1	48	3	Medi-Cal Subacute Care Patient Days - Ventilator	9,553	76	9,629	
	4.3	N/A	N/A	SC1	49	3	Medi-Cal Subacute Care Patient Days - Nonventilator To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 3, 2013 Report Date: September 4, 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 51511	4,037	(155)	3,882	
11	Not Reported			1	16		Medi-Cal Managed Care Days 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	168	168	

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883		16
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 TOTAL CHARGES</u>										
12	13	12	2	SC2	22		Specialized Support Surfaces - Total Ancillary Charges	\$11,080	(\$8,320)	\$2,760
	13	12	4	SC2	22		Specialized Support Surfaces - Adult Subacute Ancillary Charges	8,320	(8,320)	0
							To eliminate alternating pressure mattress rental charges not included in the subacute rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1 Sections 2300 and 2304 CCR Title 22, Sections 51511(c) and 51511.5			
13	13	20	2	SC2	77		Pharmacy - Total Ancillary Charges	\$491,856	(\$236,037)	\$255,819
	13	20	4	SC2	77		Pharmacy - Adult Subacute Ancillary Charges	236,037	(236,037)	0
							To eliminate pharmacy charges for prescription drugs not included in the subacute rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1 Sections 2300 and 2304 CCR Title 22, Sections 51511(c) and 51511.5			

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE CONVALESCENT HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730266883		16
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>										
14	Not Reported			SC1	48	N/A	Ventilator (Equipment Cost Only) To reflect subacute care ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$175,718	\$175,718
15	Not Reported			SC1	41	N/A	Contracted Number of Adult Subacute Beds To reflect contracted subacute beds in the audit report. 42 CFR 413.24 / CMS Pub 15-1, Section 2304	0	58	58
16	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayment 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	\$0	\$156,787	\$156,787