

**REPORT  
ON THE  
RATE SETTING AUDIT  
WESTLAKE HEALTH CARE CENTER  
WESTLAKE VILLAGE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1326111402  
FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

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

**Section Chief: Allen Dervi  
Auditor: Tina Ho**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 17, 2014

Gretta Bernabe, Controller  
JPH Consulting, Inc.  
1101 Crenshaw Boulevard  
Los Angeles, CA 90019

WESTLAKE HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1326111402  
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 \$22,699, 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.

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.

Gretta Bernabe  
Page 3

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 HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility No.:  
206564120

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,139,464	\$ 79.74
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 599,497	\$ 22.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 770,439	\$ 28.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 302,852	\$ 11.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 48,886	\$ 1.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,914	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,048	\$ 1.38
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 266,448	\$ 9.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 365,105	\$ 13.61
11	Cost of Routine Service/Audited Total Costs	\$ 5,196,601	\$ 4,544,653	\$ 169.39
12	Total Patient Days (Adj 23)	26,788	26,829	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.99	\$ 169.39	
14	Overpayments (Adjs 31, 32, 33)	\$ 0	\$ (22,699)	
15	Medi-Cal Days (Adj 24)	2,314	2,431	
16	Medi-Cal Managed Care Days (Adj 25)		17,107	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
21	Medi-Cal Days (Adj )	0	0	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 1,709,740	\$ 283.26
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 164,599	\$ 27.27
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 224,320	\$ 37.16
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 104,260	\$ 17.27
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 16,830	\$ 2.79
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 8,574	\$ 1.42
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 21,299	\$ 3.53
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 153,180	\$ 25.38
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	\$ 209,897	\$ 34.77
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 2,665,273	\$ 2,612,696	\$ 432.85
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	6,008	6,036	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 443.62	\$ 432.85	
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 HEALTH CARE CENTER

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

**NPI:**  
1326111402

**OSHPD Facility No.:**  
206564120

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

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

**NPI:**  
1326111402

**OSHPD Facility No.:**  
206564120

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 94,601	\$ 94,601		
160	Activities	96,130		\$ 96,130	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	246,018	0	0	246,018 ***
081	Respiratory Therapy	347,105	0	0	347,105 ***
082	Occupational Therapy	181,377	0	0	181,377 ***
083	Speech Pathology	13,388	0	0	13,388 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0 ***
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,018,275	60,109	61,080	2,139,464 *
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	1,276,878	34,492	35,050	1,346,420 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,273,772</b>	<b>\$ 94,601</b>	<b>\$ 96,130</b>	<b>\$ 4,273,772</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

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

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 64,263	\$ 64,263										
010	Housekeeping	226,128	1,179	\$ 227,307									
060	Laundry and Linen	44,628	1,191	4,290	\$ 50,108								
065	Dietary	294,978	9,346	33,675	0	\$ 337,999							
155	Social Services	N/A	375	1,351	0	0	\$ 1,726						
160	Activities	N/A	5,250	18,918	0	0	0	\$ 24,168					
165	Administration	N/A	857	3,089	0	0	0	0		\$ 3,946	\$ 3,946		
166	Medical Records	89,141	714	2,574	0	0	0	0		92,429		\$ 92,429	
170	Inservice Education - Nursing	74,844	375	1,351	0	0	0	0	\$ 76,570				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		536	1,930	0	0	0	0	0	2,466	19	457	\$ 2,942
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	29	683	712
080	Physical Therapy		2,167	7,807	0	0	0	0	0	9,974	164	3,846	13,985
081	Respiratory Therapy		0	0	0	0	0	0	0	0	206	4,815	5,020
082	Occupational Therapy		810	2,917	0	0	0	0	0	3,727	113	2,659	6,499
083	Speech Pathology		0	0	0	0	0	0	0	0	8	183	191
085	Pharmacy		0	0	0	0	0	0	0	0	102	2,401	2,503
090	Laboratory		0	0	0	0	0	0	0	0	46	1,083	1,130
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	17	407	424
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,749	107,192	40,905	302,487	1,097	15,356	48,652	545,439	2,213	51,845	599,497
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		10,590	38,158	9,203	35,512	629	8,812	27,918	130,822	1,015	23,786	155,624
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,125	4,054	0	0	0	0	0	5,179	11	265	5,456
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 793,982	\$ 64,263	\$ 227,307	\$ 50,108	\$ 337,999	\$ 1,726	\$ 24,168	\$ 76,570	\$ 697,607	\$ 3,946	\$ 92,429	\$ 793,982

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

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 202,827	\$ 202,827										
010	Housekeeping	37,606	3,720	\$ 41,326									
060	Laundry and Linen	8,828	3,758	780	\$ 13,366								
065	Dietary	308,590	29,497	6,122	0	\$ 344,210							
155	Social Services	744	1,184	246	0	0	\$ 2,173						
160	Activities	6,817	16,571	3,439	0	0	0	\$ 26,828					
165	Administration	N/A	2,705	562	0	0	0	0		\$ 3,267	\$ 3,267		
166	Medical Records	0	2,255	468	0	0	0	0		2,723		\$ 2,723	
170	Inservice Education - Nursing	0	1,184	246	0	0	0	0	\$ 1,429				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	24,628	1,691	351	0	0	0	0	0	26,670	16	13	\$ 26,699
077	Specialized Support Surfaces	49,998	0	0	0	0	0	0	0	49,998	24	20	50,042
080	Physical Therapy	0	6,839	1,419	0	0	0	0	0	8,258	136	113	8,508
081	Respiratory Therapy	5,491	0	0	0	0	0	0	0	5,491	170	142	5,803
082	Occupational Therapy	0	2,555	530	0	0	0	0	0	3,086	94	78	3,258
083	Speech Pathology	0	0	0	0	0	0	0	0	0	6	5	12
085	Pharmacy	175,814	0	0	0	0	0	0	0	175,814	85	71	175,970
090	Laboratory	79,330	0	0	0	0	0	0	0	79,330	38	32	79,400
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,778	0	0	0	0	0	0	0	29,778	14	12	29,804
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	315,406	93,894	19,488	10,911	308,045	1,381	17,046	908	767,079	1,833	1,527	770,439
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	62,252	33,424	6,937	2,455	36,165	792	9,781	521	152,328	841	701	153,869
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	924	3,551	737	0	0	0	0	0	5,212	9	8	5,229
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,309,033</b>	<b>\$ 202,827</b>	<b>\$ 41,326</b>	<b>\$ 13,366</b>	<b>\$ 344,210</b>	<b>\$ 2,173</b>	<b>\$ 26,828</b>	<b>\$ 1,429</b>	<b>\$ 1,303,043</b>	<b>\$ 3,267</b>	<b>\$ 2,723</b>	<b>\$ 1,309,033</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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 86% Of Total	Property Tax 14% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 436,403	86%							
	Property Tax (line 40)	70,444	14%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,887	\$ 6,887				
166	Medical Records				5,739		\$ 5,739			
170	Inservice Education - Nursing			\$ 3,013						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	4,304	34	28	\$ 4,367	\$ 3,760	\$ 607 ***
077	Specialized Support Surfaces			0	0	51	42	93	80	13 ***
080	Physical Therapy			0	17,409	287	239	17,934	15,442	2,493 ***
081	Respiratory Therapy			0	0	359	299	658	566	91 ***
082	Occupational Therapy			0	6,504	198	165	6,868	5,913	955 ***
083	Speech Pathology			0	0	14	11	25	22	3 ***
085	Pharmacy			0	0	179	149	328	282	46 ***
090	Laboratory			0	0	81	67	148	127	21 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	30	25	56	48	8 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			1,915	344,656	3,863	3,219	351,738	302,852	48,886 *
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			1,099	112,308	1,772	1,477	115,557	99,496	16,061 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	9,039	20	16	9,076	7,814	1,261
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 506,847	100%	\$ 3,013	\$ 494,221	\$ 6,887	\$ 5,739	\$ 506,847	\$ 436,403	\$ 70,444

\* (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 HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 15,646												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	635,263												
	Total Costs Allocable as Administration	650,909	53%											
167	CDPH Licensing Fees	26,588	2%											
168	Professional Liability Insurance	66,050	5%											
169	Quality Assurance Fees	475,024	39%											
174	Caregiver Training	0	0%											
	Total	1,218,571	100%						\$ 1,218,571					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 0	\$ 2,466	\$ 26,670	\$ 4,304	\$ 33,440	6,020	\$ 3,216	\$ 131	\$ 326	\$ 2,347	\$ 0
077	Specialized Support Surfaces			0	0	49,998	0	49,998	9,001	4,808	196	488	3,509	0
080	Physical Therapy			246,018	9,974	8,258	17,409	281,660	50,708	27,086	1,106	2,749	19,767	0
081	Respiratory Therapy			347,105	0	5,491	0	352,596	63,478	33,908	1,385	3,441	24,745	0
082	Occupational Therapy			181,377	3,727	3,086	6,504	194,694	35,051	18,723	765	1,900	13,664	0
083	Speech Pathology			13,388	0	0	0	13,388	2,410	1,287	53	131	940	0
085	Pharmacy			0	0	175,814	0	175,814	31,652	16,907	691	1,716	12,339	0
090	Laboratory			0	0	79,330	0	79,330	14,282	7,629	312	774	5,567	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,778	0	29,778	5,361	2,864	117	291	2,090	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,139,464	545,439	767,079	344,656	3,796,637	683,515	365,105	14,914	37,048	266,448	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			1,346,420	130,822	152,328	112,308	1,741,878	313,593	167,508	6,842	16,998	122,245	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	5,179	5,212	9,039	19,430	3,498	1,869	76	190	1,364	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,218,571		\$ 4,273,772	\$ 697,607	\$ 1,303,043	\$ 494,221	\$ 6,768,643	\$ 1,218,571					
	Total Administrative Costs							\$ 1,218,571		\$ 650,909	\$ 26,588	\$ 66,050	\$ 475,024	\$ 0
	Unit Cost Multiplier							0.18003180						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 96,375	\$ 5,990	\$ 12,626	\$ 114,991						
	<b>TOTAL FACILITY COSTS</b>							\$ 8,102,205						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20)	Plant Ops (SQ FT) 5 (Adj 20)	Hskpng (SQ FT) 10 (Adj 20)	Laundry (LBS) 60 (Adj 21)	Dietary (MEALS) 65 (Adj 22)	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	408									
010	Housekeeping	396	396								
060	Laundry and Linen	400	400	400							
065	Dietary	3,140	3,140	3,140							
155	Social Services	126	126	126							
160	Activities	1,764	1,764	1,764							
165	Administration	288	288	288							
166	Medical Records	240	240	240							
170	Inservice Education - Nursing	126	126	126							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	180	180	180						33,440	33,440
077	Specialized Support Surfaces									49,998	49,998
080	Physical Therapy	728	728	728						281,660	281,660
081	Respiratory Therapy									352,596	352,596
082	Occupational Therapy	272	272	272						194,694	194,694
083	Speech Pathology									13,388	13,388
085	Pharmacy									175,814	175,814
090	Laboratory									79,330	79,330
095	Home Health Services									0	0
100	Other Ancillary Services									29,778	29,778
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	9,995	9,995	9,995	617,429	80,136	2,333,681	2,333,681	2,333,681	3,796,637	3,796,637
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	3,558	3,558	3,558	138,910	9,408	1,339,130	1,339,130	1,339,130	1,741,878	1,741,878
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
<b>NONREIMBURSABLE</b>											
139	Residential Care									0	0
140	Beauty and Barber	378	378	378						19,430	19,430
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>21,999</b>	<b>21,591</b>	<b>21,195</b>	<b>756,339</b>	<b>89,544</b>	<b>3,672,811</b>	<b>3,672,811</b>	<b>3,672,811</b>	<b>6,768,643</b>	<b>6,768,643</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 94,601 0.025757111	\$ 96,130 0.026173413			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 64,263 2.97637905	\$ 227,307 10.72454098	\$ 50,108 0.06625120	\$ 337,999 3.77466820	\$ 1,726 0.00047003	\$ 24,168 0.00658036	\$ 76,570 0.02084788	\$ 3,946 0.00058296	\$ 92,429 0.01365550
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 202,827 9.39405308	\$ 41,326 1.94980161	\$ 13,366 0.01767136	\$ 344,210 3.84402868	\$ 2,173 0.00059173	\$ 26,828 0.00730437	\$ 1,429 0.00038916	\$ 3,267 0.00048267	\$ 2,723 0.00040223
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 506,847 23.03954725	\$ 9,400 0.43537285	\$ 9,296 0.43859723	\$ 9,565 0.01264698	\$ 75,088 0.83856478	\$ 3,013 0.00082038	\$ 42,183 0.01148533	\$ 3,013 0.00082038	\$ 6,887 0.00101750	\$ 5,739 0.00084792

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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	\$ 49,384	\$ 0	\$ 49,384	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,879	0	14,879	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	202,827	0	202,827	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 267,090	\$ 0	\$ 267,090	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 183,195	\$ 0	\$ 183,195	(Sch 3)
010	.20-.39	Fringe Benefits	6300	42,933	0	42,933	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,606	0	37,606	(Sch 4)
010		Housekeeping - Total	6300	\$ 263,734	\$ 0	\$ 263,734	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 103,266	\$ 103,266	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,359	0	5,359	(Sch 5)
025		Depreciation: Equipment	7140	17,195	0	17,195	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,354	(4,354)	0	(Sch 5)
035		Leases and Rentals	7200	734,867	(648,356)	86,511	(Sch 5)
040		Property Taxes	7300	70,444	0	70,444	(Sch 5)
045		Property Insurance	7400	15,646	0	15,646	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		224,072	224,072	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,378,689	\$ (325,372)	\$ 1,053,317	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,520	\$ 0	\$ 33,520	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,108	0	11,108	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,795	(2,967)	8,828	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 56,423	\$ (2,967)	\$ 53,456	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 240,440	\$ 0	\$ 240,440	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,538	0	54,538	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	308,590	0	308,590	(Sch 4)
065		Dietary - Total	6500	\$ 603,568	\$ 0	\$ 603,568	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
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	24,628	0	24,628	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,628	\$ 0	\$ 24,628	
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	49,998	0	49,998	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 49,998	\$ 0	\$ 49,998	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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		246,018	246,018	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	246,018	(246,018)	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 246,018	\$ 0	\$ 246,018	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 281,165	\$ 0	\$ 281,165	(Sch 2)
081	.20-.39	Fringe Benefits	8220	65,940	0	65,940	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	5,491	0	5,491	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 352,596	\$ 0	\$ 352,596	
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		181,377	181,377	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	181,377	(181,377)	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 181,377	\$ 0	\$ 181,377	
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		13,388	13,388	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	13,388	(13,388)	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,388	\$ 0	\$ 13,388	
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	175,814	0	175,814	(Sch 4)
085		Pharmacy - Total	8300	\$ 175,814	\$ 0	\$ 175,814	
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	79,330	0	79,330	(Sch 4)
090		Laboratory - Total	8400	\$ 79,330	\$ 0	\$ 79,330	
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	29,778	0	29,778	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 29,778	\$ 0	\$ 29,778	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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		\$ 1,152,927	\$ 0	\$ 1,152,927	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,606,414	\$ (19,571)	\$ 1,586,843	(Sch 2)
105	.20-.39	Fringe Benefits	6110	436,753	(5,321)	431,432	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	412,127	(96,721)	315,406	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,455,294	\$ (121,613)	\$ 2,333,681	
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	\$ 998,125	\$ 19,571	\$ 1,017,696	(Sch 2)
125	.20-.39	Fringe Benefits	6150	253,861	5,321	259,182	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	88,520	(26,268)	62,252	(Sch 4)
125		Subacute Care - Total	6150	\$ 1,340,506	\$ (1,376)	\$ 1,339,130	
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:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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
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
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
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	627	297	924
140		Beauty and Barber - Total	8900	\$ 627	\$ 297	\$ 924
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,796,427	\$ (122,692)	\$ 3,673,735
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,916	\$ 0	\$ 72,916
155	.20-.39	Fringe Benefits	6600	21,685	0	21,685
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	744	0	744
155		Social Services - Total	6600	\$ 95,345	\$ 0	\$ 95,345

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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	\$ 75,561	\$ 0	\$ 75,561	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,569	0	20,569	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,817	0	6,817	(Sch 4)
160		Activities - Total	6700	\$ 102,947	\$ 0	\$ 102,947	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 179,508	\$ (16,154)	\$ 163,354	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,472	(231)	66,241	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	535,010	(129,342)	405,668	(Sch 6)
165		Administration - Total	6900	\$ 780,990	\$ (145,727)	\$ 635,263	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,121	\$ 0	\$ 78,121	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,020	0	11,020	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 89,141	\$ 0	\$ 89,141	
167		CDPH Licensing Fees	6900	\$ 26,588	\$ 0	\$ 26,588	(Sch 6)
168		Professional Liability Insurance	6900	\$ 81,829	\$ (15,779)	\$ 66,050	(Sch 6)
169		Quality Assurance Fees	6900	\$ 475,024	\$ 0	\$ 475,024	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,382	\$ 0	\$ 61,382	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,462	0	13,462	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,844	\$ 0	\$ 74,844	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,726,708	\$ (161,506)	\$ 1,565,202	
200		<b>Total</b>		\$ 8,714,742	\$ (612,537)	\$ 8,102,205	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 74,786
-----	------	---	------	--	--	-----------

\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	103,266							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	(4,354)					(4,354)		
035	4	Leases and Rentals	(648,356)		86,511					
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	224,072							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(2,967)		(2,967)					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	246,018				246,018			
080	4	Physical Therapy - Other - Nonlabor	(246,018)				(246,018)			
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	181,377				181,377			
082	4	Occupational Therapy - Other - Nonlabor	(181,377)				(181,377)			

Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120  
Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	13,388				13,388			
083	4	Speech Pathology - Other - Nonlabor	(13,388)				(13,388)			
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(19,571)	(19,571)						
105	2	Skilled Nursing Care - Fringe Benefits	(5,321)	(5,321)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(96,721)		(67,309)	(12,000)	(1,584)			
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	19,571	19,571						
125	2	Subacute Care - Fringe Benefits	5,321	5,321						



Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(15,779)							
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	<u>(\$612,537)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,116)</u>	<u>(2,758)</u>
			(To Sch 8)							







Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
167	4									
168	4						(15,779)			
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	(876)	(2,851)	(1,600)	(126,112)	(16,385)	(15,779)	(734,867)	327,338	(15,828)







Provider Name:  
WESTLAKE HEALTH CARE CENTER

NPI:  
1326111402

OSHPD Facility Number:  
206564120

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

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ						
167	4	CDPH Licensing Fees								
168	4	Professional Liability Insurance								
169	4	Quality Assurance Fees								
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	297	0	0	0	0	0	0	0

## SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility No:  
206564120

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

## SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 1,346,420	\$ 223.06
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 155,624	\$ 25.78
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 153,869	\$ 25.49
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 99,496	\$ 16.48
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 16,061	\$ 2.66
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 6,842	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 16,998	\$ 2.82
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 122,245	\$ 20.25
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 167,508	\$ 27.75
11	Cost of Routine Service/Audited Total Routine Costs	\$ 2,057,132	\$ 2,085,063	\$ 345.44
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 342.40	\$ 345.44	

## SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 363,320	\$ 60.19
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 8,975	\$ 1.49
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 70,451	\$ 11.67
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 4,763	\$ 0.79
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 769	\$ 0.13
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 1,731	\$ 0.29
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 4,301	\$ 0.71
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 30,935	\$ 5.13
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	\$ 42,389	\$ 7.02
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 608,141	\$ 527,633	\$ 87.41
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 101.22	\$ 87.41	

## SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 1,709,740	\$ 283.26 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 164,599	\$ 27.27 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 224,320	\$ 37.16 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 104,260	\$ 17.27 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 16,830	\$ 2.79 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 8,574	\$ 1.42 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 21,299	\$ 3.53 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 153,180	\$ 25.38 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 209,897	\$ 34.77 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 2,665,273	\$ 2,612,696	\$ 432.85 *
36	Total Patient Days (Adj 23)	6,008	6,036	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 443.62	\$ 432.85	
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 35)	0	22	
42	Total Licensed Nursing Facility Beds (Adj 34)	102	99	
43	Total Licensed Capacity (All levels) (Adj 34)	102	99	
44	Total Medi-Cal Subacute Care Patient Days (Adj 26)	586	624	

## CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj )	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 104,260	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 104,260	

		AUDITED COSTS (Adj 36)	AUDITED TOTAL DAYS (Adj 28)	AUDITED MEDI-CAL DAYS (Adj 27)
<b>VENTILATOR / NONVENTILATOR</b>				
48	Ventilator (Equipment Cost Only)	\$ 70,624	1,633	265
49	Nonventilator	\$ N/A	4,403	359
50	TOTAL	\$ N/A	6,036	624

\* (To Schedule 1)

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 29, 30)	SUBACUTE CARE ANCILLARY COST *
<b>PATIENT SUPPLIES</b>						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	2,942				2,674
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	26,699				24,264
4	Cost of Capital Related (Sch. 5, Ln. 75)	3,760				3,417
5	Property Taxes (Sch. 5, Ln. 75)	607				552
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	131				119
7	Professional Liability Insurance (Sch. 6, Ln. 75)	326				297
8	Quality Assurance Fees (Sch. 6, Ln. 75)	2,347				2,133
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	3,216				2,922
11	Total Patient Supplies Ancillary Service	\$ 40,029	\$ 721,442	0.055485	\$ 655,623	\$ 36,377

<b>SPECIALIZED SUPPORT SURFACES</b>						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	712				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	50,042				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	80				0
16	Property Taxes (Sch. 5, Ln. 77)	13				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	196				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	488				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	3,509				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	4,808				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 59,849	\$ 99,996	0.598510	\$ 0	\$ 0

<b>PHYSICAL THERAPY</b>						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 246,018				\$ 7,559
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	13,985				430
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	8,508				261
26	Cost of Capital Related (Sch. 5, Ln. 80)	15,442				474
27	Property Taxes (Sch. 5, Ln. 80)	2,493				77
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	1,106				34
29	Professional Liability Insurance (Sch. 6, Ln. 80)	2,749				84
30	Quality Assurance Fees (Sch. 6, Ln. 80)	19,767				607
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	27,086				832
33	Total Physical Therapy Ancillary Service	\$ 337,152	\$ 492,036	0.685219	\$ 15,118	\$ 10,359

<b>RESPIRATORY THERAPY</b>						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 347,105				\$ 347,105
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	5,020				5,020
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	5,803				5,803
37	Cost of Capital Related (Sch. 5, Ln. 81)	566				566
38	Property Taxes (Sch. 5, Ln. 81)	91				91
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	1,385				1,385
40	Professional Liability Insurance (Sch. 6, Ln. 81)	3,441				3,441
41	Quality Assurance Fees (Sch. 6, Ln. 81)	24,745				24,745
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	33,908				33,908
44	Total Respiratory Ancillary Service	\$ 422,065	\$ 3,777,105	0.111743	\$ 3,777,105	\$ 422,065

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 29, 30)	SUBACUTE CARE ANCILLARY COST *
<b>OCCUPATIONAL THERAPY</b>						
45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 181,377				\$ 7,339
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	6,499				263
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	3,258				132
48	Cost of Capital Related (Sch. 5, Ln. 82)	5,913				239
49	Property Taxes (Sch. 5, Ln. 82)	955				39
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	765				31
51	Professional Liability Insurance (Sch. 6, Ln. 82)	1,900				77
52	Quality Assurance Fees (Sch. 6, Ln. 82)	13,664				553
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	18,723				758
55	Total Occupational Therapy Ancillary Service	\$ 233,052	\$ 362,754	0.642453	\$ 14,678	\$ 9,430

<b>SPEECH PATHOLOGY</b>						
56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 13,388				\$ 1,317
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	191				19
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	12				1
59	Cost of Capital Related (Sch. 5, Ln. 83)	22				2
60	Property Taxes (Sch. 5, Ln. 83)	3				0
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	53				5
62	Professional Liability Insurance (Sch. 6, Ln. 83)	131				13
63	Quality Assurance Fees (Sch. 6, Ln. 83)	940				92
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	1,287				127
66	Total Speech Pathology Ancillary Service	\$ 16,026	\$ 26,775	0.598533	\$ 2,633	\$ 1,576

<b>PHARMACY</b>						
67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	2,503				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	175,970				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	282				0
71	Property Taxes (Sch. 5, Ln. 85)	46				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	691				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,716				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	12,339				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	16,907				0
77	Total Pharmacy Ancillary Service	\$ 210,453	\$ 1,255,575	0.167615	\$ 0	\$ 0

<b>LABORATORY</b>						
78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	1,130				422
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	79,400				29,650
81	Cost of Capital Related (Sch. 5, Ln. 90)	127				48
82	Property Taxes (Sch. 5, Ln. 90)	21				8
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	312				116
84	Professional Liability Insurance (Sch. 6, Ln. 90)	774				289
85	Quality Assurance Fees (Sch. 6, Ln. 90)	5,567				2,079
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	7,629				2,849
88	Total Laboratory Ancillary Service	\$ 94,960	\$ 168,190	0.564597	\$ 62,805	\$ 35,460

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:  
WESTLAKE HEALTH CARE CENTER

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

NPI:  
1326111402

OSHPD Facility Number:  
206564120

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 29, 30)	SUBACUTE CARE ANCILLARY COST *
<b>HOME HEALTH SERVICES</b>						
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

<b>OTHER ANCILLARY SERVICES</b>						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	424				147
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	29,804				10,340
103	Cost of Capital Related (Sch. 5, Ln. 100)	48				17
104	Property Taxes (Sch. 5, Ln. 100)	8				3
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	117				41
106	Professional Liability Insurance (Sch. 6, Ln. 100)	291				101
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,090				725
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	2,864				993
110	Total Other Ancillary Service	\$ 35,645	\$ 64,670	0.551181	\$ 22,436	\$ 12,366

<b>SUBACUTE CARE ANCILLARY SERVICES</b>						
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

<b>TOTAL COST OF ANCILLARY SERVICES</b>						
122	Cost of Direct Care - Labor					\$ 363,320
123	Cost of Indirect Care - Labor					8,975
124	Cost of Direct and Indirect Nonlabor					70,451
125	Cost of Capital Related					4,763
126	Property Taxes					769
127	CDPH Licensing Fees					1,731
128	Professional Liability Insurance					4,301
129	Quality Assurance Fees					30,935
130	Caregiver Training					0
131	Cost of Administration					42,389
132	Total Cost of Subacute Care Ancillary Services					\$ 527,633

\* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period			NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1326111402		36
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$74,786	\$74,786

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,606,414	(\$19,571)	\$1,586,843
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	436,753	(5,321)	431,432
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	998,125	19,571	1,017,696
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	253,861	5,321	259,182
							To reclassify a portion of salaries and fringe benefits for minimum data set nursing (MDS) for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$734,867	\$86,511	\$821,378 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	11,795	(2,967)	8,828
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	412,127	(67,309)	344,818 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	88,520	(9,852)	78,668 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	535,010	(6,383)	528,627 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$344,818	(\$12,000)	\$332,818 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 78,668	(18,000)	60,668 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 528,627	30,000	558,627 *
							To reclassify medical director fees to the 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)			
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$332,818	(\$1,584)	\$331,234 *
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	* 60,668	1,584	62,252
							To reclassify a portion of pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
6	10.5	080	3	8A-1	080	3	Physical Therapy - Agency Staff	\$0	\$246,018	\$246,018	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	246,018	(246,018)	0	
	10.5	082	3	8A-1	082	3	Occupational Therapy - Agency Staff	0	181,377	181,377	
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	181,377	(181,377)	0	
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	0	13,388	13,388	
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	13,388	(13,388)	0	
							To reclassify contracted therapy services expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(b)(4)				
7	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$4,354	(\$4,354)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 558,627	4,354	562,981 *	
							To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402	36		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$562,981		
8							To adjust reported home office costs to agree with the JPH Consulting, Inc. Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(\$23,116)	
9							To reconcile the reported expenses to agree with the provider's general ledger trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(2,758)	
10							To eliminate travel expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(876)	
11							To eliminate public relations/marketing expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(2,851)	
12							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2B, 2300 and 2304			(1,600)	
13							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			<u>(126,112)</u> <u>(\$157,313)</u>	\$405,668
14	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$179,508	(\$16,154)	\$163,354	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	66,472	(231)	66,241	
							To eliminate earnings for marketing activities not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402	36		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
15	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust professional liability insurance expense to agree with the paid expenses applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.7, 2162.8, 2162.9, 2300 and 2304	\$81,829	(\$15,779)	\$66,050	
16	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate leases and rentals expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304	*	\$821,378	(\$734,867)	\$86,511
17	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$0	\$103,266	\$103,266	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To include the cost of ownership in lieu of related party leases and rentals expenses. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304	0	224,072	224,072	
18	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate oxygen and laboratory expenses not included in the skilled nursing routine rate. CCR, Title 22, Section 51511(c)	*	\$331,234	(\$15,828)	\$315,406
19	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$627	\$297	\$924	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>										
20	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	408	408	
	10.7	010	1-2	7	010	Housekeeping	0	396	396	
	10.7	060	1-3	7	060	Laundry and Linen	0	400	400	
	10.7	065	1-3	7	065	Dietary	0	3,140	3,140	
	10.7	075	1-3	7	075	Patient Supplies	0	180	180	
	10.7	080	1-3	7	080	Physical Therapy	0	728	728	
	10.7	082	1-3	7	082	Occupational Therapy	0	272	272	
	10.7	105	1-3	7	105	Skilled Nursing Care	0	9,995	9,995	
	10.7	125	1-3	7	125	Subacute Care	0	3,558	3,558	
	10.7	140	1-3	7	140	Beauty and Barber	0	378	378	
	10.7	155	1-3	7	155	Social Services	0	126	126	
	10.7	160	1-3	7	160	Activities	0	1,764	1,764	
	10.7	165	1-3	7	165	Administration	0	288	288	
	10.7	166	1-3	7	166	Medical Records	0	240	240	
	10.7	170	1-3	7	170	Inservice Education - Nursing	0	126	126	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	21,999	21,999	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	21,591	21,591	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	21,195	21,195	
To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
21	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	617,429	617,429	
	10.7	125	4	7	125	Subacute Care	0	138,910	138,910	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	756,339	756,339	
To include laundry and linen statistics calculated based on audited patient days in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
22	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	80,136	80,136	
	10.7	125	5	7	125	Subacute Care	0	9,408	9,408	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	0	89,544	89,544	
						To include dietary statistics based on the provider's patient census reports for patients consuming dietary meals in order to properly allocate indirect costs.				
						42 CFR 413.24 and 413.50				
						CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
23	4.1	5	6	1	12	Skilled Nursing Care Days - Total	26,788	41	26,829	
	4.1	25	6	SC 1	36	Subacute Care Days - Total	6,008	28	6,036	
To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304										
24	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total	2,314	117	2,431	
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 December 5, 2013 Report Date: December 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51511										
25	Not Reported			1	16	Medi-Cal Managed Care Days	0	17,107	17,107	
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										
26	4.3	120	2	SC 1	44	Medi-Cal Subacute Care Days - Total	586	38	624	
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 December 5, 2013 Report Date: December 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
27	4.3	100	2	SC 1	48	Medi-Cal Subacute Care Days - Ventilator	586	(321)	265	
	4.3	115	2	SC 1	49	Medi-Cal Subacute Care Days - Non-Ventilator	0	359	359	
To reflect ventilator and non-ventilator 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 December 5, 2013 Report Date: December 5, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-08-70175										
28	4.3	100	1	SC 1	48	Total Subacute Care Days - Ventilator	1,313	320	1,633	
	4.3	115	1	SC 1	49	Total Subacute Care Days - Nonventilator	4,695	(292)	4,403	
To adjust subacute care patient days to reflect total ventilator and nonventilator patient days in the subacute care schedule 1, lines 48 and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-08-70175										

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u></b>										
29	13	20	4	SC 2	77	Pharmacy - Total Subacute Care Ancillary Charges To eliminate total subacute care ancillary charges not included in the subacute care routine rate. CCR, Title 22, Section 51511.5	\$336,045	(\$336,045)	\$0	
30	13	12	4	SC 2	22	Specialized Support Surfaces - Total Subacute Care Ancillary Charges To eliminate total subacute care ancillary charges not included in the subacute care routine rate. CCR, Title 22, Section 51511.5	\$52,756	(\$52,756)	\$0	

Provider Name							Fiscal Period	NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1326111402		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
31	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$16,869	\$16,869 *
32	Not Reported			1	14		Overpayments - Skilled Nursing Care 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	* \$16,869	\$5,644	\$22,513 *
33	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover the overpayment for one overstated Medi-Cal patient day related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)	* \$22,513	\$186	\$22,699
34	4.3	5	1	SC 1	42		Total Licensed Nursing Facility Beds	102	(3)	99
	4.3	5	1	SC 1	43		Total Licensed Capacity (All Levels) To adjust the number of licensed beds based on the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	102	(3)	99
35	Not Reported			SC 1	41		Contracted Number of Subacute Care Beds To reflect the number of contracted subacute care beds in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 07-08-70175	0	22	22

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
WESTLAKE HEALTH CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1326111402		36
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>												
36	Not Reported			SC 1	48		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 Medi-Cal Subacute Care Contract No. 07-08-70175			\$0	\$70,624	\$70,624