REPORT
ON THE
RATE SETTING AUDIT

HORIZON WEST – EL DORADO
PLACERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1922007236

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Steven Gary
Audit Supervisor: Delia Valencia
Auditors: Sharon Quan, Olga Barajas, Olivia Rivas, Ellada Kalachov, Rosa Jimenez, and Laura Langston

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 26, 2012

Martine Harmon
Interim Chief Executive Officer
Horizon West Headquarters, Inc.
4020 Sierra College Blvd., Suite 200
Rocklin, CA 95677

HORIZON WEST – EL DORADO
NATIONAL PROVIDER IDENTIFIER (NPI) 1922007236
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 $5,842, 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.

Financial Audits Branch/Audits Section—Sacramento
MS 2106, P.O. Box 997413, Sacramento, CA 95899-7413
(916) 650-6994 / (916) 650-6990 fax
Internet Address: www.dhcs.ca.gov

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:

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility No.:
206090863

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 3,009,840	$ 111.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 786,172	$ 29.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 618,318	$ 22.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 115,287	$ 4.27
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 18,202	$ 0.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 22,523	$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 77,248	$ 2.86
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 265,673	$ 9.84
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 611,486	$ 22.66
11	Cost of Routine Service/Audited Total Costs	$ 6,593,440.00	$ 5,524,747.79	$ 204.70
12	Total Patient Days (Adj 20)	26,980	26,989	
13	Cost Per Patient Day (Cost Divided by Days)	$ 244.38	$ 204.70	
14	Overpayments (Adj 22,23)	$	$ 5,842	
15	Medi-Cal Days (Adj 21)	19,776	19,670	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj 22, 23)	$	$ 5,842	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility No.:
206090863

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility No.:
206090863

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 45,268	$ 45,268			
160	Activities	102,406		$ 102,406		
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	255,312	0	0	255,312	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	221,961	0	0	221,961	
083	Speech Pathology	84,440	0	0	84,440	
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	2,862,166	45,268	102,406	3,009,840	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,571,553	$ 45,268	$ 102,406	$ 3,571,553	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HORIZON WEST - EL DORADO
Provider NPI: 1922007236
OSHPD Facility Number: 206090863
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 72,861	$ 72,861											
010	Housekeeping	165,792	530	$ 166,322										
060	Laundry and Linen	74,773	2,202	5,065	$ 82,040									
065	Dietary	338,217	12,492	28,725	0	$ 379,434								
155	Social Services	N/A	1,026	2,360	0	0	$ 3,387							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	5,478	12,597	0	0	0	0		$ 18,076	$ 18,076			
166	Medical Records	85,197	1,043	2,399	0	0	0	0		88,640		$ 88,640		
170	Inservice Education - Nursing	79,209	0	0	0	0	0	0	$ 79,209					
	ANCILLARY SERVICES													
075	Patient Supplies		641	1,475	0	0	0	0	0	2,117	128	629	$ 2,874	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	55	268	322	
080	Physical Therapy		996	2,291	0	0	0	0	0	3,288	885	4,338	8,510	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		500	1,151	0	0	0	0	0	1,651	762	3,738	6,152	
083	Speech Pathology		0	0	0	0	0	0	0	0	283	1,387	1,670	
085	Pharmacy		325	747	0	0	0	0	0	1,072	823	4,037	5,933	
090	Laboratory		0	0	0	0	0	0	0	0	64	315	379	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		107	246	0	0	0	0	0	353	221	1,086	1,660	
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		46,838	107,702	82,040	379,434	3,387	0	79,209	698,609	14,832	72,732	786,172	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		680	1,564	0	0	0	0	0	2,244	23	112	2,378	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 816,049	$ 72,861	$ 166,322	$ 82,040	$ 379,434	$ 3,387	$ -	$ 79,209	$ 709,333	$ 18,076	$ 88,640	$ 816,049	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: HORIZON WEST - EL DORADO
Provider NPI: 1922007236
OSHPD Facility Number: 206090863
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 228,988	$ 228,988											
010	Housekeeping	26,347	1,667	$ 28,014										
060	Laundry and Linen	10,991	6,922	853	$ 18,766									
065	Dietary	226,370	39,260	4,838	0	$ 270,468								
155	Social Services	1,310	3,226	398	0	0	$ 4,933							
160	Activities	7,349	0	0	0	0	0	$ 7,349						
165	Administration	N/A	17,217	2,122	0	0	0	0		$ 19,339	$ 19,339			
166	Medical Records	3,442	3,280	404	0	0	0	0		7,126		$ 7,126		
170	Inservice Education - Nursing	940	0	0	0	0	0	0	$ 940					
	ANCILLARY SERVICES													
075	Patient Supplies	32,644	2,016	248	0	0	0	0	0	34,909	137	51	$ 35,096	
077	Specialized Support Surfaces	16,294	0	0	0	0	0	0	0	16,294	58	22	16,374	
080	Physical Therapy	0	3,132	386	0	0	0	0	0	3,518	946	349	4,813	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	1,231	1,573	194	0	0	0	0	0	2,997	816	301	4,113	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	303	111	414	
085	Pharmacy	242,925	1,021	126	0	0	0	0	0	244,072	881	325	245,278	
090	Laboratory	19,159	0	0	0	0	0	0	0	19,159	69	25	19,253	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	65,162	336	41	0	0	0	0	0	65,539	237	87	65,864	
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	128,804	147,202	18,140	18,766	270,468	4,933	7,349	940	596,602	15,868	5,847	618,318	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	821	2,137	263	0	0	0	0	0	3,221	24	9	3,255	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,012,777	$ 228,988	$ 28,014	$ 18,766	$ 270,468	$ 4,933	$ 7,349	$ 940	$ 986,312	$ 19,339	$ 7,126	$ 1,012,777	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 122,792	86%							
	Property Tax (line 40)	19,387	14%	$ 142,179						
005	Plant Operations and Maintenance			1,991	$ 1,991					
010	Housekeeping			1,020	14	$ 1,035				
060	Laundry and Linen			4,238	60	32	$ 4,329			
065	Dietary			24,035	341	179	0	$ 24,555		
155	Social Services			1,975	28	15	0	0	$ 2,018	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			10,541	150	78	0	0	0	0
166	Medical Records			2,008	29	15	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,234	18	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,917	27	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			963	14	7	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			625	9	5	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			206	3	2	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			90,118	1,280	670	4,329	24,555	2,018	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,308	19	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 142,179	100%	$ 142,179	$ 1,991	$ 1,035	$ 4,329	$ 24,555	$ 2,018	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

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	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 122,792	86%								
	Property Tax (line 40)	19,387	14%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 10,769	$ 10,769					
166	Medical Records				2,051		$ 2,051				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,261	76	15	$ 1,352	$ 1,168	$ 184	
077	Specialized Support Surfaces			0	0	33	6	39	33	5	
080	Physical Therapy			0	1,959	527	100	2,586	2,233	353	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	984	454	87	1,524	1,316	208	
083	Speech Pathology			0	0	168	32	201	173	27	
085	Pharmacy			0	639	490	93	1,223	1,056	167	
090	Laboratory			0	0	38	7	46	39	6	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	210	132	25	367	317	50	
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	122,970	8,836	1,683	133,489	115,287	18,202	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,337	14	3	1,353	1,168	184	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 142,179	100%	$ -	$ 129,359	$ 10,769	$ 2,051	$ 142,179	$ 122,792	$ 19,387	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HORIZON WEST - EL DORADO
Provider NPI: 1922007236
OSHPD Facility Number: 206090863
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,134													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	740,101													
	Total Costs Allocable as Administration	745,235	63%												
167	DPH Licensing Fees	27,449	2%												
168	Professional Liability Insurance	94,144	8%												
169	Quality Assurance Fees	323,783	27%												
174	Caregiver Training	0	0%												
	Total	1,190,611	100%						$ 1,190,611						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 2,117	$ 34,909	$ 1,261	$ 38,286	8,447	$ 5,287	$ 195	$ 668	$ 2,297	$ -	
077	Specialized Support Surfaces			0	0	16,294	0	16,294	3,595	2,250	83	284	978	0	
080	Physical Therapy			255,312	3,288	3,518	1,959	264,076	58,262	36,467	1,343	4,607	15,844	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			221,961	1,651	2,997	984	227,593	50,212	31,429	1,158	3,970	13,655	0	
083	Speech Pathology			84,440	0	0	0	84,440	18,630	11,661	429	1,473	5,066	0	
085	Pharmacy			0	1,072	244,072	639	245,784	54,226	33,941	1,250	4,288	14,747	0	
090	Laboratory			0	0	19,159	0	19,159	4,227	2,646	97	334	1,150	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	353	65,539	210	66,102	14,584	9,128	336	1,153	3,966	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			3,009,840	698,609	596,602	122,970	4,428,022	976,929	611,486	22,523	77,248	265,673	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,244	3,221	1,337	6,802	1,501	939	35	119	408	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,190,611		$ 3,571,553	$ 709,333	$ 986,312	$ 129,359	$ 5,396,558	$ 1,190,611						
	Total Administrative Costs							$ 1,190,611		$ 745,235	$ 27,449	$ 94,144	$ 323,783	$ -	
	Unit Cost Multiplier							0.22062417							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 106,716	$ 26,465	$ 12,820	$ 146,000							
	TOTAL FACILITY COSTS							$ 6,733,169							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HORIZON WEST - EL DORADO
Provider NPI: 1922007236
OSHPD Facility Number: 206090863
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 19)	(Adj 19)	(Adj 19)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	242									
010	Housekeeping	124	124								
060	Laundry and Linen	515	515	515							
065	Dietary	2,921	2,921	2,921							
155	Social Services	240	240	240							
160	Activities										
165	Administration	1,281	1,281	1,281							
166	Medical Records	244	244	244							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	150	150	150						38,286	38,286
077	Specialized Support Surfaces									16,294	16,294
080	Physical Therapy	233	233	233						264,076	264,076
081	Respiratory Therapy									0	0
082	Occupational Therapy	117	117	117						227,593	227,593
083	Speech Pathology									84,440	84,440
085	Pharmacy	76	76	76						245,784	245,784
090	Laboratory									19,159	19,159
095	Home Health Services									0	0
100	Other Ancillary Services	25	25	25						66,102	66,102
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,952	10,952	10,952	266,710	80,013	2,990,970	2,990,970	2,990,970	4,428,022	4,428,022
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	159	159	159						6,802	6,802
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,279	17,037	16,913	266,710	80,013	2,990,970	2,990,970	2,990,970	5,396,558	5,396,558
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 45,268	$ 102,406			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015134889	0.034238391			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 72,861	$ 166,322	$ 82,040	$ 379,434	$ 3,387	$ -	$ 79,209	$ 18,076	$ 88,640
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.27663321	9.83399175	0.30759991	4.74215609	0.00113226	0.00000000	0.02648271	0.00334949	0.01642528
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 228,988	$ 28,014	$ 18,766	$ 270,468	$ 4,933	$ 7,349	$ 940	$ 19,339	$ 7,126
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.44062922	1.65633761	0.07036083	3.38030370	0.00164939	0.00245706	0.00031428	0.00358362	0.00132041
	TOTAL CAPITAL COSTS - SCH. 5	$ 142,179	$ 1,991	$ 1,035	$ 4,329	$ 24,555	$ 2,018	$ -	$ -	$ 10,769	$ 2,051
	UNIT COST MULTIPLIER (CAPITAL COSTS)	8.22842757	0.11687970	0.06118478	0.01623240	0.30689217	0.00067455	0.00000000	0.00000000	0.00199548	0.00038009

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

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	$ 55,303	$ 0	$ 55,303	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,558	0	17,558	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	236,255	(7,267)	228,988	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 309,116	$ (7,267)	$ 301,849	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 125,839	$ 0	$ 125,839	(Sch 3)
010	.20-.39	Fringe Benefits	6300	39,953	0	39,953	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,347	0	26,347	(Sch 4)
010		Housekeeping - Total	6300	$ 192,139	$ 0	$ 192,139	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 3,183	$ 0	$ 3,183	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	50,781	0	50,781	(Sch 5)
025		Depreciation: Equipment	7140	39,733	0	39,733	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	7,180	7,180	(Sch 5)
040		Property Taxes	7300	19,387	0	19,387	(Sch 5)
045		Property Insurance	7400	5,134	0	5,134	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	21,915	0	21,915	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 641,388	$ (87)	$ 641,301	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 56,754	$ 0	$ 56,754	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,019	0	18,019	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,991	0	10,991	(Sch 4)
060		Laundry and Linen - Total	6400	$ 85,764	$ 0	$ 85,764	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 256,712	$ 0	$ 256,712	(Sch 3)
065	.20-.39	Fringe Benefits	6500	81,505	0	81,505	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	226,712	(342)	226,370	(Sch 4)
065		Dietary - Total	6500	$ 564,929	$ (342)	$ 564,587	
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	32,644	0	32,644	(Sch 4)
075		Patient Supplies - Total	8100	$ 32,644	$ 0	$ 32,644	
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	16,294	0	16,294	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 16,294	$ 0	$ 16,294	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	255,312	0	255,312	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 255,312	$ 0	$ 255,312	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	221,961	0	221,961	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,231	0	1,231	(Sch 4)
082		Occupational Therapy - Total	8250	$ 223,192	$ 0	$ 223,192	
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	84,440	0	84,440	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 84,440	$ 0	$ 84,440	
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	236,145	6,780	242,925	(Sch 4)
085		Pharmacy - Total	8300	$ 236,145	$ 6,780	$ 242,925	
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	19,159	0	19,159	(Sch 4)
090		Laboratory - Total	8400	$ 19,159	$ 0	$ 19,159	
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	29,146	36,016	65,162	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 29,146	$ 36,016	$ 65,162	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

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		$ 896,332	$ 42,796	$ 939,128	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,116,328	$ (23,577)	$ 2,092,751	(Sch 2)
105	.20-.39	Fringe Benefits	6110	671,922	(7,485)	664,437	(Sch 2)
105	.49	Agency Staff	6110	104,978	0	104,978	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	159,107	(30,303)	128,804	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,052,335	$ (61,365)	$ 2,990,970	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
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:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	821	0	821	(Sch 4)
140		Beauty and Barber - Total	8900	$ 821	$ 0	$ 821	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,053,156	$ (61,365)	$ 2,991,791	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 34,359	$ 0	$ 34,359	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,909	0	10,909	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,310	0	1,310	(Sch 4)
155		Social Services - Total	6600	$ 46,578	$ 0	$ 46,578	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - EL DORADO

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1922007236

OSHPD Facility Number:
206090863

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	$ 82,031	$ (4,303)	$ 77,728	(Sch 2)
160	.20-.39	Fringe Benefits	6700	26,044	(1,366)	24,678	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,719	(370)	7,349	(Sch 4)
160		Activities - Total	6700	$ 115,794	$ (6,039)	$ 109,755	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 257,877	$ 2,184	$ 260,061	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,874	693	82,567	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	855,595	(458,122)	397,473	(Sch 6)
165		Administration - Total	6900	$ 1,195,346	$ (455,245)	$ 740,101	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 64,666	$ 0	$ 64,666	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,531	0	20,531	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,442	0	3,442	(Sch 4)
166		Medical Records - Total	6900	$ 88,639	$ 0	$ 88,639	
167		CDPH Licensing Fees	6900	$ 27,449	$ 0	$ 27,449	(Sch 6)
168		Professional Liability Insurance	6900	$ 823,215	$ (729,071)	$ 94,144	(Sch 6)
169		Quality Assurance Fees	6900	$ 323,783	$ 0	$ 323,783	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 60,121	$ 0	$ 60,121	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,088	0	19,088	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	940	0	940	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 80,149	$ 0	$ 80,149	
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		$ 2,700,953	$ (1,190,355)	$ 1,510,598	
200		**Total**		**$ 7,942,522**	**$ (1,209,353)**	**$ 6,733,169**	

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	(7,267)								(7,267)
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	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	7,180	7,180							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
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	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	(342)								
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	0								
080	4	Physical Therapy - Other - Nonlabor	0								
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	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	6,780		6,780						
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	36,016			5,669	28,185	2,162			
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	(23,577)						(23,577)		
105	2	Skilled Nursing Care - Fringe Benefits	(7,485)						(7,485)		
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(30,303)	(7,180)	(6,780)						
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	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	(4,303)			(4,303)					
160	2	Activities - Fringe Benefits	(1,366)			(1,366)					
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	(370)								
165	1	Administration - Salaries and Wages	2,184				(21,393)		23,577		
165	2	Administration - Fringe Benefits	693				(6,792)		7,485		
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(458,122)					(2,162)		7,149	
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(729,071)							(7,149)	
169	4	Quality Assurance Fees	0								

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
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	($1,209,353) (To Sch 8)	0	0	0	0	0	0	0	(7,267)

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor	(342)								
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Care Ancillary Services - Salaries and Wages									
101	2	Subacute Care Ancillary Services - Fringe Benefits									
101	3	Subacute Care Ancillary Services - Agency Staff									
101	4	Subacute Care Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits									
102	3	Subacute Pediatric Ancillary Services - Agency Staff									
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor		(16,343)							
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care - Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered Care - Salaries and Wages									
115	2	Mentally Disordered Care - Fringe Benefits									
115	3	Mentally Disordered Care - Agency Staff									
115	4	Mentally Disordered Care - Other - Nonlabor									
120	1	Developmentally Disabled Care - Salaries and Wages									
120	2	Developmentally Disabled Care - Fringe Benefits									
120	3	Developmentally Disabled Care - Agency Staff									
120	4	Developmentally Disabled Care - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
126	1	Subacute Care - Pediatric - Salaries and Wages									
126	2	Subacute Care - Pediatric - Fringe Benefits									
126	3	Subacute Care - Pediatric - Agency Staff									
126	4	Subacute Care - Pediatric - Other - Nonlabor									
128	1	Transitional Inpatient Care - Salaries and Wages									
128	2	Transitional Inpatient Care - Fringe Benefits									
128	3	Transitional Inpatient Care - Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care - Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber - Salaries and Wages									
140	2	Beauty and Barber - Fringe Benefits									
140	3	Beauty and Barber - Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor			(370)						
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor				(841)	(2,632)	(367,841)	(4,413)	(3,429)	(83,953)
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance									
169	4	Quality Assurance Fees									

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HORIZON WEST - EL DORADO	1922007236	206090863	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
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	(342)	(16,343)	(370)	(841)	(2,632)	(367,841)	(4,413)	(3,429)	(83,953)

Provider Name: HORIZON WEST - EL DORADO

Provider NPI: 1922007236

OSHPD Facility Number: 206090863

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									

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Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Care Ancillary Services - Salaries and Wages									
101	2	Subacute Care Ancillary Services - Fringe Benefits									
101	3	Subacute Care Ancillary Services - Agency Staff									
101	4	Subacute Care Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits									
102	3	Subacute Pediatric Ancillary Services - Agency Staff									
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care - Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered Care - Salaries and Wages									
115	2	Mentally Disordered Care - Fringe Benefits									
115	3	Mentally Disordered Care - Agency Staff									
115	4	Mentally Disordered Care - Other - Nonlabor									
120	1	Developmentally Disabled Care - Salaries and Wages									
120	2	Developmentally Disabled Care - Fringe Benefits									
120	3	Developmentally Disabled Care - Agency Staff									
120	4	Developmentally Disabled Care - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									

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Provider NPI: 1922007236

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
126	1	Subacute Care - Pediatric - Salaries and Wages									
126	2	Subacute Care - Pediatric - Fringe Benefits									
126	3	Subacute Care - Pediatric - Agency Staff									
126	4	Subacute Care - Pediatric - Other - Nonlabor									
128	1	Transitional Inpatient Care - Salaries and Wages									
128	2	Transitional Inpatient Care - Fringe Benefits									
128	3	Transitional Inpatient Care - Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care - Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber - Salaries and Wages									
140	2	Beauty and Barber - Fringe Benefits									
140	3	Beauty and Barber - Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor									
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance	(721,922)								
169	4	Quality Assurance Fees									

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
HORIZON WEST - EL DORADO	1922007236	206090863	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 18	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	(721,922)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References: Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
1	10.5	035	4	8A-1	035	4	Leases and Rentals		$0	$7,180	$7,180	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		159,107	(7,180)	151,927	*
							To reclassify lease expenses to the appropriate cost cente 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230 CCR, Title 22, Sections 52000(e) and 5250					
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabo		$236,145	$6,780	$242,925	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	151,927	(6,780)	145,147	*
							To reclassify pharmacy consultant expense to the appropriate ancilla cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 230 CCR, Title 22, Sections 51123 and 5151					
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo		$29,146	$5,669	$34,815	*
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		82,031	(4,303)	77,728	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		26,044	(1,366)	24,678	
							To reclassify transportation expenses from Activities to an ancillary co center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203. CCR Title 22, Sections 51123 and 5132					
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	*	$34,815	$28,185	$63,000	*
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		257,877	(21,393)	236,484	*
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		81,874	(6,792)	75,082	*
							To reclassify transportation expenses from Administration to a ancillary cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203. CCR Title 22, Sections 51123 and 5132					

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References: Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
5	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	*	$63,000	$2,162	$65,162	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		855,595	(2,162)	853,433	*
							To reclassify automobile insurance expenses fror Administration to an ancillary cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2 CCR Title 22, Sections 51123 and 51323					
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		$2,116,328	($23,577)	$2,092,751	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		671,922	(7,485)	$664,437	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	236,484	23,577	260,061	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	75,082	7,485	82,567	
							To reclassify Central Supply Clerk wages and benefits to th Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501					
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	$853,433	$7,149	$860,582	*
	10.5	168	4	8A-1	168	4	Professional Liability Insuranc		823,215	(7,149)	816,066	*
							To reclassify finance fees, taxes and other fees associated with liabilit insurance to the Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507					

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HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References: Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient cable television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	$236,255	($7,267)	$228,988
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate late fees expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	$226,712	($342)	$226,370
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor * To eliminate nursing administration purchased services due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$145,147	($16,343)	$128,804
11	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate activities expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	$7,719	($370)	$7,349
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$860,582		
12							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3		($841)	
13							To eliminate bank charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(2,632) ($3,473)	$857,109 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$857,109		
14							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			($367,841)	
15							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(4,413)	
16							To eliminate resident recruitment expenses due to insufficient documentation and not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304			(3,429)	
17							To adjust reported home office costs to agree with the Horizon West Headquarters, Inc. Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(83,953) ($459,636)	$397,473
18	10.5	168	4	8A-1	168	4	Professional Liability Insurance To eliminate legal settlement expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	$816,066	($721,922)	$94,144

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HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
19	10.7	080	1,2,3	7	080		Physical Therapy (Square Feet)	44	189	233
	10.7	082	1,2,3	7	082		Occupational Therapy	233	(116)	117
	10.7	085	1,2,3	7	085		Pharmacy	32	44	76
	10.7	175	1	7	N/A		Total Square Feet - Capital	17,162	117	17,279
	10.7	175	2	7	N/A		Total Square Feet - Plant Operations and Maintenance	16,920	117	17,037
	10.7	175	3	7	N/A		Total Square Feet - Housekeeping	16,796	117	16,913
							To adjust reported square feet statistics to agree with the provider's records and for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300 and 2306			

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HORIZON WEST - EL DORADO	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1922007236	23

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
20	4.1	5	6	1	12		Total Patient Days 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	26,980	9	26,989

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA			
21	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through May 1, 2012 Report Date: May 25, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	19,776	(106)	19,670

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Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
	Not Reported			1	14		Overpayments	$0		
22							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		$3,025	
23							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476 W&I Code 14124.2(b)		2,817 $5,842	$5,842