REPORT
ON THE
RATE SETTING AUDIT

HORIZON WEST - PLACERVILLE
PLACERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1033118351

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 27, 2012

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

HORIZON WEST - PLACERVILLE
NATIONAL PROVIDER IDENTIFIER (NPI) 1033118351
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 $22,522, which resulted from Medi-Cal overpayments

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

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

Provider NPI:
1033118351

OSHPD Facility No.:
206090983

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,734,026	$ 115.35
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 893,560	$ 37.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 624,217	$ 26.34
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 103,781	$ 4.38
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 21,234	$ 0.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 24,518	$ 1.03
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 59,463	$ 2.51
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 242,421	$ 10.23
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 541,774	$ 22.86
11	Cost of Routine Service/Audited Total Costs	$ 5,460,499.00	$ 5,244,994.49	$ 221.29
12	Total Patient Days (Adj 16)	23,697	23,702	
13	Cost Per Patient Day (Cost Divided by Days)	$ 230.43	$ 221.29	
14	Overpayments (Adj 18,19,20)	$	$ 22,522	
15	Medi-Cal Days (Adj 17)	18,020	17,836	
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)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility No.:
206090983

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 - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility No.:
206090983

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	$ 23,776	$ 23,776			
160	Activities	96,622		$ 96,622		
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	234,946	0	0	234,946	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	127,655	0	0	127,655	
083	Speech Pathology	33,253	0	0	33,253	
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	2,613,628	23,776	96,622	2,734,026	*
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	$ 3,129,880	$ 23,776	$ 96,622	$ 3,129,880	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HORIZON WEST - PLACERVILLE
Provider NPI: 1033118351
OSHPD Facility Number: 206090983
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	$ 98,005	$ 98,005											
010	Housekeeping	240,478	1,493	$ 241,971										
060	Laundry and Linen	73,010	6,159	15,442	$ 94,611									
065	Dietary	350,892	8,372	20,990	0	$ 380,255								
155	Social Services	N/A	1,321	3,312	0	0	$ 4,633							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	6,502	16,302	0	0	0	0		$ 22,804	$ 22,804			
166	Medical Records	87,884	1,467	3,678	0	0	0	0		93,028		$ 93,028		
170	Inservice Education - Nursing	59,441	0	0	0	0	0	0	$ 59,441					
	ANCILLARY SERVICES													
075	Patient Supplies		77	194	0	0	0	0	0	271	172	703	$ 1,146	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	74	304	378	
080	Physical Therapy		0	0	0	0	0	0	0	0	1,089	4,441	5,529	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	597	2,435	3,032	
083	Speech Pathology		0	0	0	0	0	0	0	0	154	628	783	
085	Pharmacy		0	0	0	0	0	0	0	0	877	3,577	4,454	
090	Laboratory		0	0	0	0	0	0	0	0	63	258	322	
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	97	394	491	
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		72,614	182,053	94,611	380,255	4,633	0	59,441	793,607	19,678	80,275	893,560	*
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	0	0	0	0	0	0	0	3	12	15	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 909,710	$ 98,005	$ 241,971	$ 94,611	$ 380,255	$ 4,633	$ -	$ 59,441	$ 793,877	$ 22,804	$ 93,028	$ 909,710	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: HORIZON WEST - PLACERVILLE
Provider NPI: 1033118351
OSHPD Facility Number: 206090983
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	$ 237,723	$ 237,723											
010	Housekeeping	21,684	3,620	$ 25,304										
060	Laundry and Linen	14,635	14,940	1,615	$ 31,189									
065	Dietary	219,452	20,308	2,195	0	$ 241,955								
155	Social Services	2,181	3,204	346	0	0	$ 5,732							
160	Activities	5,215	0	0	0	0	0	$ 5,215						
165	Administration	N/A	15,772	1,705	0	0	0	0		$ 17,477	$ 17,477			
166	Medical Records	2,341	3,558	385	0	0	0	0		6,284		$ 6,284		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	36,625	187	20	0	0	0	0	0	36,833	132	47	$ 37,012	
077	Specialized Support Surfaces	16,062	0	0	0	0	0	0	0	16,062	57	21	16,140	
080	Physical Therapy	0	0	0	0	0	0	0	0	0	834	300	1,134	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	1,196	0	0	0	0	0	0	0	1,196	458	164	1,818	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	118	42	161	
085	Pharmacy	189,275	0	0	0	0	0	0	0	189,275	672	242	190,189	
090	Laboratory	13,668	0	0	0	0	0	0	0	13,668	49	17	13,734	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	20,844	0	0	0	0	0	0	0	20,844	74	27	20,945	
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	124,451	176,133	19,039	31,189	241,955	5,732	5,215	0	603,714	15,081	5,422	624,217	*
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	653	0	0	0	0	0	0	0	653	2	1	656	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 906,005	$ 237,723	$ 25,304	$ 31,189	$ 241,955	$ 5,732	$ 5,215	$ -	$ 882,245	$ 17,477	$ 6,284	$ 906,005	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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)	$ 105,054	83%							
	Property Tax (line 40)	21,495	17%	$ 126,549						
005	Plant Operations and Maintenance			5,550	$ 5,550					
010	Housekeeping			1,843	85	$ 1,927				
060	Laundry and Linen			7,604	349	123	$ 8,076			
065	Dietary			10,337	474	167	0	$ 10,978		
155	Social Services			1,631	75	26	0	0	$ 1,732	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			8,028	368	130	0	0	0	0
166	Medical Records			1,811	83	29	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			95	4	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			89,651	4,112	1,450	8,076	10,978	1,732	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 126,549	100%	$ 126,549	$ 5,550	$ 1,927	$ 8,076	$ 10,978	$ 1,732	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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 83% Of Total	Property Tax 17% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 105,054	83%								
	Property Tax (line 40)	21,495	17%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 8,526	$ 8,526					
166	Medical Records				1,923		$ 1,923				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	101	64	15	$ 180	$ 150	$ 31	
077	Specialized Support Surfaces			0	0	28	6	34	28	6	
080	Physical Therapy			0	0	407	92	499	414	85	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	223	50	274	227	46	
083	Speech Pathology			0	0	58	13	71	59	12	
085	Pharmacy			0	0	328	74	402	334	68	
090	Laboratory			0	0	24	5	29	24	5	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	36	8	44	37	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	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	115,999	7,357	1,660	125,015	103,781	21,234	*
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	0	1	0	1	1	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 126,549	100%	$ -	$ 116,100	$ 8,526	$ 1,923	$ 126,549	$ 105,054	$ 21,495	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HORIZON WEST - PLACERVILLE
Provider NPI: 1033118351
OSHPD Facility Number: 206090983
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. 62% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 3,924												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	623,919												
	Total Costs Allocable as Administration	627,843	62%											
167	DPH Licensing Fees	28,413	3%											
168	Professional Liability Insurance	68,910	7%											
169	Quality Assurance Fees	280,933	28%											
174	Caregiver Training	0	0%											
	Total	1,006,099	100%						$ 1,006,099					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 271	$ 36,833	$ 101	$ 37,204	7,605	$ 4,746	$ 215	$ 521	$ 2,123	$ -
077	Specialized Support Surfaces			0	0	16,062	0	16,062	3,283	2,049	93	225	917	0
080	Physical Therapy			234,946	0	0	0	234,946	48,024	29,969	1,356	3,289	13,410	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			127,655	0	1,196	0	128,851	26,338	16,436	744	1,804	7,354	0
083	Speech Pathology			33,253	0	0	0	33,253	6,797	4,242	192	466	1,898	0
085	Pharmacy			0	0	189,275	0	189,275	38,689	24,143	1,093	2,650	10,803	0
090	Laboratory			0	0	13,668	0	13,668	2,794	1,743	79	191	780	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,844	0	20,844	4,261	2,659	120	292	1,190	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,734,026	793,607	603,714	115,999	4,247,345	868,176	541,774	24,518	59,463	242,421	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	0	653	0	653	133	83	4	9	37	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,006,099		$ 3,129,880	$ 793,877	$ 882,245	$ 116,100	$ 4,922,102	$ 1,006,099					
	Total Administrative Costs							$ 1,006,099		$ 627,843	$ 28,413	$ 68,910	$ 280,933	$ -
	Unit Cost Multiplier							0.20440435						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 115,833	$ 23,760	$ 10,449	$ 150,042						
	TOTAL FACILITY COSTS							$ 6,078,243						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HORIZON WEST - PLACERVILLE
Provider NPI: 1033118351
OSHPD Facility Number: 206090983
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)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	524									
010	Housekeeping	174	174								
060	Laundry and Linen	718	718	718							
065	Dietary	976	976	976							
155	Social Services	154	154	154							
160	Activities										
165	Administration	758	758	758							
166	Medical Records	171	171	171							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	9	9	9						37,204	37,204
077	Specialized Support Surfaces									16,062	16,062
080	Physical Therapy									234,946	234,946
081	Respiratory Therapy									0	0
082	Occupational Therapy									128,851	128,851
083	Speech Pathology									33,253	33,253
085	Pharmacy									189,275	189,275
090	Laboratory									13,668	13,668
095	Home Health Services									0	0
100	Other Ancillary Services									20,844	20,844
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,465	8,465	8,465	233,940	70,182	2,738,079	2,738,079	2,738,079	4,247,345	4,247,345
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									653	653
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,949	11,425	11,251	233,940	70,182	2,738,079	2,738,079	2,738,079	4,922,102	4,922,102
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 23,776	$ 96,622			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.00868346	0.035288244			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 98,005	$ 241,971	$ 94,611	$ 380,255	$ 4,633	$ -	$ 59,441	$ 22,804	$ 93,028
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.57811816	21.50658542	0.40442343	5.41812246	0.00169208	0.00000000	0.02170902	0.00463302	0.01890016
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 237,723	$ 25,304	$ 31,189	$ 241,955	$ 5,732	$ 5,215	$ -	$ 17,477	$ 6,284
	UNIT COST MULTIPLIER (INDIRECT OTHER)		20.80726477	2.24908578	0.13332248	3.44753638	0.00209332	0.00190462	0.00000000	0.00355066	0.00127662
	TOTAL CAPITAL COSTS - SCH. 5	$ 126,549	$ 5,550	$ 1,927	$ 8,076	$ 10,978	$ 1,732	$ -	$ -	$ 8,526	$ 1,923
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.59076073	0.48573817	0.17130129	0.03452133	0.15641978	0.00063262	0.00000000	0.00000000	0.00173215	0.00039076

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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	$ 72,491	$ 0	$ 72,491	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,514	0	25,514	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	247,063	(9,340)	237,723	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 345,068	$ (9,340)	$ 335,728	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 177,873	$ 0	$ 177,873	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,605	0	62,605	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,684	0	21,684	(Sch 4)
010		Housekeeping - Total	6300	$ 262,162	$ 0	$ 262,162	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 6,557	$ 0	$ 6,557	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	60,170	0	60,170	(Sch 5)
025		Depreciation: Equipment	7140	24,104	0	24,104	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	1,453	1,453	(Sch 5)
040		Property Taxes	7300	21,724	(229)	21,495	(Sch 5)
045		Property Insurance	7400	3,924	0	3,924	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	12,770	0	12,770	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 736,479	$ (8,116)	$ 728,363	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 54,003	$ 0	$ 54,003	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,007	0	19,007	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,635	0	14,635	(Sch 4)
060		Laundry and Linen - Total	6400	$ 87,645	$ 0	$ 87,645	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 259,543	$ 0	$ 259,543	(Sch 3)
065	.20-.39	Fringe Benefits	6500	91,349	0	91,349	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	219,738	(286)	219,452	(Sch 4)
065		Dietary - Total	6500	$ 570,630	$ (286)	$ 570,344	
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	36,625	0	36,625	(Sch 4)
075		Patient Supplies - Total	8100	$ 36,625	$ 0	$ 36,625	
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	16,062	0	16,062	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 16,062	$ 0	$ 16,062	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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	234,946	0	234,946	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 234,946	$ 0	$ 234,946	
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	127,655	0	127,655	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,196	0	1,196	(Sch 4)
082		Occupational Therapy - Total	8250	$ 128,851	$ 0	$ 128,851	
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	33,253	0	33,253	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 33,253	$ 0	$ 33,253	
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	181,149	8,126	189,275	(Sch 4)
085		Pharmacy - Total	8300	$ 181,149	$ 8,126	$ 189,275	
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	13,668	0	13,668	(Sch 4)
090		Laboratory - Total	8400	$ 13,668	$ 0	$ 13,668	
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	18,581	2,263	20,844	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 18,581	$ 2,263	$ 20,844	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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		$ 663,135	$ 10,389	$ 673,524	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,947,194	$ (19,674)	$ 1,927,520	(Sch 2)
105	.20-.39	Fringe Benefits	6110	685,338	(6,924)	678,414	(Sch 2)
105	.49	Agency Staff	6110	7,694	0	7,694	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	136,293	(11,842)	124,451	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,776,519	$ (38,440)	$ 2,738,079	
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 - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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 - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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	653	0	653	(Sch 4)
140		Beauty and Barber - Total	8900	$ 653	$ 0	$ 653	
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**		$ 2,777,172	$ (38,440)	$ 2,738,732	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 17,586	$ 0	$ 17,586	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,190	0	6,190	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,181	0	2,181	(Sch 4)
155		Social Services - Total	6600	$ 25,957	$ 0	$ 25,957	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HORIZON WEST - PLACERVILLE

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

Provider NPI:
1033118351

OSHPD Facility Number:
206090983

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	$ 71,468	$ 0	$ 71,468	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,154	0	25,154	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,215	0	5,215	(Sch 4)
160		Activities - Total	6700	$ 101,837	$ 0	$ 101,837	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 203,298	$ 19,674	$ 222,972	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,553	6,924	78,477	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	546,067	(223,597)	322,470	(Sch 6)
165		Administration - Total	6900	$ 820,918	$ (196,999)	$ 623,919	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 65,005	$ 0	$ 65,005	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,879	0	22,879	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,341	0	2,341	(Sch 4)
166		Medical Records - Total	6900	$ 90,225	$ 0	$ 90,225	
167		CDPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	$ 74,143	$ (5,233)	$ 68,910	(Sch 6)
169		Quality Assurance Fees	6900	$ 280,933	$ 0	$ 280,933	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 43,966	$ 0	$ 43,966	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,475	0	15,475	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 59,441	$ 0	$ 59,441	
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		$ 1,481,867	$ (202,232)	$ 1,279,635	
200		**Total**		**$ 6,316,928**	**$ (238,685)**	**$ 6,078,243**	

Provider Name: HORIZON WEST - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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	(9,340)							(9,340)	
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	1,453	1,453							
040	4	Property Taxes	(229)								(229)
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	(286)								
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 - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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	8,126		8,126						
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	2,263			120	2,143				
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	(19,674)					(19,674)			
105	2	Skilled Nursing Care - Fringe Benefits	(6,924)					(6,924)			
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(11,842)	(1,453)	(8,126)	(120)	(2,143)				
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 - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	19,674					19,674			
165	2	Administration - Fringe Benefits	6,924					6,924			
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(223,597)						5,233		
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	(5,233)						(5,233)		
169	4	Quality Assurance Fees	0								

Provider Name: HORIZON WEST - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	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	($238,685) (To Sch 8)	0	0	0	0	0	0	(9,340)	(229)

Provider Name: HORIZON WEST - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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	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	(286)								
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 - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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	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									

Provider Name: HORIZON WEST - PLACERVILLE

Provider NPI: 1033118351

OSHPD Facility Number: 206090983

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	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		(941)	(2,123)	(1,800)	(148,325)	(6,230)	(69,411)		
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 - PLACERVILLE	1033118351	206090983	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	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	(286)	(941)	(2,123)	(1,800)	(148,325)	(6,230)	(69,411)	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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	$1,453	$1,453
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		136,293	(1,453)	134,840 *
							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		$181,149	$8,126	$189,275
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	134,840	(8,126)	126,714 *
							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		$18,581	$120	$18,701 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	126,714	(120)	126,594 *
							To reclassify nursing administration purchased services from Skille				
							Nursing to an ancillary cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.				
4	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	*	$18,701	$2,143	$20,844
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	126,594	(2,143)	124,451
							To reclassify patient supplies to the appropriate cost cente				
							42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.				
							CCR, Title 22, Sections 51511 and 5112				

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	$1,947,194	($19,674)	$1,927,520
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	685,338	(6,924)	678,414
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	203,298	19,674	222,972
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	71,553	6,924	78,477
							To reclassify Central Supply Clerk wages and benefits to th Administration cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230 CCR, Title 22, Sections 52000(b) and 5250			
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	$546,067	$5,233	$551,300 *
	10.5	168	4	8A-1	168	4	Professional Liability Insuranc	74,143	(5,233)	68,910
							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 216 CCR, Title 22, Sections 52000(b), 52501, and 5250			

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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			
7	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	$247,063	($9,340)	$237,723
8	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes for a vacant lot not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.2F	$21,724	($229)	$21,495
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	$219,738	($286)	$219,452
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$551,300		
10							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		($941)	
11							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)		(2,123)	
12							To eliminate Medi-Cal consulting services expense related to obtaining Medi-Cal coverage for long term care residents that is not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.2 and 2102.3		(1,800) ($4,864)	$546,436 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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	*	$546,436		
13							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			($148,325)	
14							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(6,230)	
15							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			(69,411) ($223,966)	$322,470

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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			
16	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	23,697	5	23,702

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HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

Report References										
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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			
17	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	18,020	(184)	17,836

Provider Name	Fiscal Period	Provider NPI	Adjustments
HORIZON WEST - PLACERVILLE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1033118351	20

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		
18							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		$6,591	
19							To recover Medi-Cal overpayments due to lack of documenation that 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, 2304, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		15,669	
20							To recover Medi-Cal overpayments due to insufficient documentation that 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, 2304, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		262 $22,522	$22,522