REPORT
ON THE
HOME OFFICE AUDIT

WESTLINE MEDICAL MANAGEMENT
OAKLAND, CALIFORNIA

FISCAL PERIOD ENDED
JUNE 30, 2009

Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Jimmy Le

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 18, 2011

Brad Gibson, President
Core Healthcare Centers
330 30th Street
Oakland, CA 94609

WESTLINE MEDICAL MANAGEMENT
FISCAL PERIOD ENDED JUNE 30, 2009

We have examined the Medi-Cal Home Office cost report for the fiscal period ended June 30, 2009. 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 Summary of Audited Home Office Costs to Health Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This Audit Report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities

2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

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If you have further questions regarding this report, you may call the Audits Section-Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section-Richmond
Financial Audits Branch

Certified

TABLE OF CONTENTS

SCHEDULES

1 - SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

2 - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

3 - SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED **(NOT USED)**

3-1 - SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

4 - POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

5 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - CAPITAL RELATED **(NOT USED)**

5-1 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED **(NOT USED)**

6 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED **(NOT USED)**

6-1 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED **(NOT USED)**

7 - DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS **(NOT USED)**

7-1 - DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS **(NOT USED)**

8 - TRIAL BALANCE OF EXPENSES

9 - REPORTED HOME OFFICE COSTS

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

HEALTH CARE FACILITIES	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR FROM	TO	CAPITAL RELATED 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3
1. PLEASANT VIEW CONVALESCENT HOSPITAL	ZZR05407H	07/01/08	06/30/09	$0	$254,865	$254,865
2. ROUNSEVILLE REHABILITATION HOSPITAL	N/A	07/01/08	06/30/09	0	154,259	154,259
3. ALAMEDA CARE CENTER	ZZR18475I	07/01/08	06/30/09	0	305,253	305,253
4. HOMEWOOD CARE CENTER	ZZR05388L	07/01/08	06/30/09	0	108,881	108,881
5. EDEN WEST REHABILITATION HOSPITAL	ZZR05874G	07/01/08	06/30/09	0	146,043	146,043
6. OAKLAND CARE CENTER	ZZR05215I	07/01/08	06/30/09	0	132,385	132,385
7. BROOKVUE CARE CENTER	ZZR06359J	07/01/08	06/30/09	0	166,137	166,137
8. SUNRISE HEALTHCARE CENTER	ZZR06139J	07/01/08	06/30/09	0	136,624	136,624
SUBTOTAL (LINES 1 THROUGH 8)				$0	$1,404,446	$1,404,446
OTHER COMPONENTS						
9. N/A				$0	$0	$0
SUBTOTAL (LINE 9)				$0	$0	$0
GRAND TOTAL				$0	$1,404,446	$1,404,446

STATE OF CALIFORNIA

SCHEDULE 2

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

HEALTH CARE FACILITIES	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR FROM	TO	REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3-1) 2	VARIANCE (COLUMN 2-1) 3
1. PLEASANT VIEW CONVALESCENT HOSPITAL	ZZR05407H	07/01/08	06/30/09	$315,663	$254,865	($60,798)
2. ROUNSEVILLE REHABILITATION HOSPITAL	N/A	07/01/08	06/30/09	183,921	154,259	(29,662)
3. ALAMEDA CARE CENTER	ZZR18475I	07/01/08	06/30/09	354,788	305,253	(49,535)
4. HOMEWOOD CARE CENTER	ZZR05388L	07/01/08	06/30/09	131,452	108,881	(22,571)
5. EDEN WEST REHABILITATION HOSPITAL	ZZR05874G	07/01/08	06/30/09	180,785	146,043	(34,743)
6. OAKLAND CARE CENTER	ZZR05215I	07/01/08	06/30/09	163,889	132,385	(31,505)
7. BROOKVUE CARE CENTER	ZZR06359J	07/01/08	06/30/09	223,939	166,137	(57,803)
8. SUNRISE HEALTHCARE CENTER	ZZR06139J	07/01/08	06/30/09	174,058	136,624	(37,434)
SUBTOTAL (LINES 1 THROUGH 8)				$1,728,495	$1,404,445	($324,050)
OTHER COMPONENTS						
9. N/A				$0	$0	$0
SUBTOTAL (LINE 9)				$0	$0	$0
GRAND TOTAL				$1,728,495	$1,404,445	($324,050)

STATE OF CALIFORNIA

SCHEDULE 3-1

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

HEALTH CARE FACILITIES	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR FROM	TO	DIRECT COSTS 1	FUNCTIONAL COSTS 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)
1. PLEASANT VIEW CONVALESCENT HOSPITAL	ZZR05407H	07/01/08	06/30/09	$0	$0	$254,865	$254,865
2. ROUNSEVILLE REHABILITATION HOSPITAL	N/A	07/01/08	06/30/09	0	0	154,259	154,259
3. ALAMEDA CARE CENTER	ZZR18475I	07/01/08	06/30/09	0	0	305,253	305,253
4. HOMEWOOD CARE CENTER	ZZR05388L	07/01/08	06/30/09	0	0	108,881	108,881
5. EDEN WEST REHABILITATION HOSPITAL	ZZR05874G	07/01/08	06/30/09	0	0	146,043	146,043
6. OAKLAND CARE CENTER	ZZR05215I	07/01/08	06/30/09	0	0	132,385	132,385
7. BROOKVUE CARE CENTER	ZZR06359J	07/01/08	06/30/09	0	0	166,137	166,137
8. SUNRISE HEALTHCARE CENTER	ZZR06139J	07/01/08	06/30/09	0	0	136,624	136,624
SUBTOTAL (LINES 1 THROUGH 8)				$0	$0	$1,404,446	$1,404,446
OTHER COMPONENTS							
9. N/A				$0	$0	$0	$0
SUBTOTAL (LINE 9)				$0	$0	$0	$0
GRAND TOTAL				$0	$0	$1,404,446	$1,404,446

(To Schedule 1 & 2)

STATE OF CALIFORNIA

SCHEDULE 4

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

	HEALTH CARE FACILITIES	MEDI-CAL NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
			(Adj. 9)			
1.	PLEASANT VIEW CONVALESCENT HOSPITAL	ZZR05407H	$11,435,173	$0	$254,865	$254,865
2.	ROUNSEVILLE REHABILITATION HOSPITAL	N/A	6,921,225	0	154,259	154,259
3.	ALAMEDA CARE CENTER	ZZR18475I	13,695,946	0	305,253	305,253
4.	HOMEWOOD CARE CENTER	ZZR05388L	4,885,209	0	108,881	108,881
5.	EDEN WEST REHABILITATION HOSPITAL	ZZR05874G	6,552,560	0	146,043	146,043
6.	OAKLAND CARE CENTER	ZZR05215I	5,939,760	0	132,385	132,385
7.	BROOKVUE CARE CENTER	ZZR06359J	7,454,128	0	166,137	166,137
8.	SUNRISE HEALTHCARE CENTER	ZZR06139J	6,129,955	0	136,624	136,624
	SUBTOTAL (LINES 1 THROUGH 8)		$63,013,956	$0	$1,404,446	$1,404,446
	OTHER COMPONENTS					
9.	N/A		$0	$0	$0	$0
	SUBTOTAL (LINE 9)		$0	$0	$0	$0
	GRAND TOTAL		$63,013,956	$0	$1,404,446	$1,404,446
					(To Schedule 3-1)	
	MULTIPLIER			0.000000	0.022288	

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED POOLED COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings and Fixtures	$0		$0	$0
2.00	Old Cap. Related-Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings and Fixtures	$0		$0	$0
5.00	New Cap. Related-Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.00)	$0		$0	$0
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$235,529	4	($89,660)	$145,869
12.00	Salaries and Wages of Others	680,159		0	680,159
13.00	Payroll Taxes	67,426		0	67,426
14.00	Employee Benefits - Payroll Related	102,311		0	102,311
15.00	Employee Benefits - Nonpayroll Related	82,435	5	(20,219)	62,216
16.00	Profit Sharing/Pension Plans	38,352	1,3	(38,352)	0
17.00	Legal Fees	87,033	1,7	(57,465)	29,568
18.00	Auditing and Accounting Fees	25,000		0	25,000
19.00	Utilities	10,010		0	10,010
20.00	Communications	20,814		0	20,814
21.00	Travel and Entertainment	3,943		0	3,943
22.00	Transportation	501		0	501
23.00	Cleaning Office and Admin Supplies	16,999		0	16,999
24.00	Minor Equipment Expensed	30,769		0	30,769
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	550		0	550
27.00	Contributions	400	2	(400)	0
28.00	Insurance Premium - Noncapital Related	2,915		0	2,915
29.00	Taxes and Licenses - Noncapital Related	921		0	921
30.00	Interest Expense	99,953	8	(85,177)	14,776
31.00	GA Fines and Penalties	30,382	1,2	(27,622)	2,760
32.00	GA Consulting	137,950	6	(5,154)	132,796
33.00	Depreciation	50,132		0	50,132
34.00	Leasing	2,049		0	2,049
35.00	GA Seminar	1,962		0	1,962
36.00	SUBTOTAL (sum of lines 11 through 35.00)	$1,728,495		($324,049)	$1,404,446
37.00	TOTAL ALLOWABLE EXPENSES	$1,728,495		($324,049)	$1,404,446
					(To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$1,728,495		($324,049)	$1,404,446

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED DIRECT COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings and Fixtures	$0		$0	$0
2.00	Old Cap. Related-Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings and Fixtures	$0		$0	$0
5.00	New Cap. Related-Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.00)	$0		$0	$0
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$0		$0	$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium - Noncapital Related	0		0	0
29.00	Taxes and Licenses - Noncapital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	GA Fines and Penalties	0		0	0
32.00	GA Consulting	0		0	0
33.00	Depreciation	0		0	0
34.00	Leasing	0		0	0
35.00	GA Seminar	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.00)	$0		$0	$0
37.00	TOTAL ALLOWABLE EXPENSES	$0		$0	$0
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$0		$0	$0

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED FUNCTIONAL COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings and Fixtures	$0		$0	$0
2.00	Old Cap. Related-Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.00)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings and Fixtures	$0		$0	$0
5.00	New Cap. Related-Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.00)	$0		$0	$0
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$0		$0	$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium - Noncapital Related	0		0	0
29.00	Taxes and Licenses - Noncapital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	GA Fines and Penalties	0		0	0
32.00	GA Consulting	0		0	0
33.00	Depreciation	0		0	0
34.00	Leasing	0		0	0
35.00	GA Seminar	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.00)	$0		$0	$0
37.00	TOTAL ALLOWABLE EXPENSES	$0		$0	$0
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$0		$0	$0

STATE OF CALIFORNIA

SCHEDULE 9

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
WESTLINE MEDICAL MANAGEMENT

FISCAL PERIOD ENDED:
JUNE 30, 2009

HEALTH CARE FACILITIES	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)	
1. PLEASANT VIEW CONVALESCENT HOSPITAL	ZZR05407H	07/01/08	06/30/09						$315,663	$315,663
2. ROUNSEVILLE REHABILITATION HOSPITAL	N/A	07/01/08	06/30/09						183,921	183,921
3. ALAMEDA CARE CENTER	ZZR18475I	07/01/08	06/30/09						354,788	354,788
4. HOMEWOOD CARE CENTER	ZZR05388L	07/01/08	06/30/09						131,452	131,452
5. EDEN WEST REHABILITATION HOSPITAL	ZZR05874G	07/01/08	06/30/09						180,785	180,785
6. OAKLAND CARE CENTER	ZZR05215I	07/01/08	06/30/09						163,889	163,889
7. BROOKVUE CARE CENTER	ZZR06359J	07/01/08	06/30/09						223,939	223,939
8. SUNRISE HEALTHCARE CENTER	ZZR06139J	07/01/08	06/30/09						174,058	174,058
SUBTOTAL (LINES 1 THROUGH 8)				$0	$0	$0	$0	$0	$1,728,495	$1,728,495
OTHER COMPONENTS										
9. N/A										$0
SUBTOTAL (LINE 9)				$0	$0	$0	$0	$0	$0	$0
GRAND TOTAL				$0	$0	$0	$0	$0	$1,728,495	$1,728,495

(To Sch. 2, Col. 1)

Provider Name	Fiscal Period	Provider Number	Adjustments
WESTLINE MEDICAL MANAGEMENT	JULY 1, 2008 THROUGH JUNE 30, 2009	N/A	9

Report References									
	Cost Report			Audit Report					
Adj. No.	CMS 287-05 Page or Sch.	Line	Col.	Sch	Line	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENTS TO REPORTED COSTS				
1	B	16	5	8	16.00	Profit Sharing/Pension Plans		$38,352	($19,980)	$18,372 *
	B	17	5	8	17.00	Legal Fees		87,033	(7,663)	79,370 *
	B	31	5	8	31.00	GA Fines and Penalties		30,382	(27,051)	3,331 *
						To eliminate provider's cost adjustments due to lack of documentation. CMS Pub. 15-1, Sections 2300 and 2304				
2	B	27	5	8	27.00	Contributions		$400	($400)	$0
	B	31	5	8	31.00	GA Fines and Penalties	*	3,331	(571)	2,760
						To eliminate nonallowable advertising and fines and penalties expenses not related to patient care. CMS Pub. 15-1, Sections 2102.3, 2122.1, and 2136.2				
3	B	16	5	8	16.00	Profit Sharing/Pension Plans	*	$18,372	($18,372)	$0
						To eliminate pension expense not related to patient care. CMS Pub. 15-1, Sections 2102.3 and 2304				
4	B	11	5	8	11.00	Salaries of Officers		$235,529	($89,660)	$145,869
						To adjust owner's salaries based on provider's payroll report and the state's compensation statistical range. CMS Pub. 15-1, Sections 901, 902.3, 904, 1005, 2300, and 2304				
5	B	15	5	8	15.00	Employee Benefits - Nonpayroll Related		$82,435	($20,219)	$62,216
						To adjust reported worker's compensation expense for proper cost determination. CMS Pub. 15-1, Sections 2122.5C, 2122.6, 2300, and 2304				
6	B	32	5	8	32.00	GA Consulting		$137,950	($5,154)	$132,796
						To eliminate late fees and prior period accounting costs for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2302.1				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
WESTLINE MEDICAL MANAGEMENT	JULY 1, 2008 THROUGH JUNE 30, 2009	N/A	9

Report References									
	Cost Report			Audit Report					
Adj. No.	CMS 287-05 Page or Sch.	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENTS TO REPORTED COSTS			
7	B	17	5	8	17.00	Legal Fees *	$79,370	($49,802)	$29,568
						To adjust reported legal fees expense to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304			
8	B	30	5	8	30.00	Interest Expense	$99,953	($85,177)	$14,776
						To eliminate tax penalties and interest expense not related to patient care. CMS Pub. 15-1, Sections 202.1, 2102.3, 2122.1, and 2122.2			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
WESTLINE MEDICAL MANAGEMENT	JULY 1, 2008 THROUGH JUNE 30, 2009	N/A	9

Report References									
	Cost Report			Audit Report					
Adj. No.	CMS 287-05 Page or Sch.	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENT TO REPORTED STATISTICS			
9	G	1	1	4	1.00	Pleasant View Convalescent Hospital (Total Cost)	311,098	11,124,075	11,435,173
	G	2	1	4	2.00	Rounseville Rehabilitation Hospital	181,261	6,739,964	6,921,225
	G	3	1	4	3.00	Alameda Care Center	349,661	13,346,285	13,695,946
	G	4	1	4	4.00	Homewood Care Center	129,551	4,755,658	4,885,209
	G	5	1	4	5.00	Eden West Convalescent Hospital	178,171	6,374,389	6,552,560
	G	6	1	4	6.00	Oakland Care Center	161,519	5,778,241	5,939,760
	G	7	1	4	7.00	Brookvue Care Center	220,700	7,233,428	7,454,128
	G	8	1	4	8.00	Sunrise Healthcare Center	171,540	5,958,415	6,129,955
	G	34	1	4	N/A	Total	1,703,501	61,310,455	63,013,956

To adjust reported allocation basis to agree with the facilities' Medi-Cal Cost Reports.
CMS Pub. 15-1, Sections 2300, 2304, and 2306