

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EXTENDED CARE HOSPITAL OF WESTMINSTER  
WESTMINSTER, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1700987922**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Stan Van Arsdale  
Auditor: Claudia Arrieta**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: June 11, 2013

George L. Rodes, Administrator  
Extended Care Hospital of Westminster  
206 Hospital Circle  
Westminster, CA 92683

EXTENDED CARE HOSPITAL OF WESTMINSTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1700987922  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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, and patient days 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 Schedule

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 Rate 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.

George L. Rodes  
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If you disagree with the decision of the Department, you may appeal by writing to:

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—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility No.:  
206300212

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,610,134	\$ 99.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 442,244	\$ 27.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 482,776	\$ 29.96
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 288,324	\$ 17.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,340	\$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,734	\$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,091	\$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 188,512	\$ 11.70
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 361,232	\$ 22.42
11	Cost of Routine Service/Audited Total Costs	\$ 3,394,632	\$ 3,426,387	\$ 212.62
12	Total Patient Days (Adj )	16,115	16,115	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 210.65	\$ 212.62	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	15,182	94	
16	Medi-Cal Managed Care Days (Adj 3)		1,349	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 4,063,983	\$ 3,995,244	
22	Total Patient Days (Adj 4)	16,058	15,456	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 253.08	\$ 258.49	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
EXTENDED CARE HOSPITAL OF WESTMINSTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1700987922

**OSHPD Facility No.:**  
206300212

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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. 43 + Ln. 44)	\$ 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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility No.:  
206300212

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,764	\$ 63,764		
160	Activities	222,778		\$ 222,778	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	1,000	0	0	1,000
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,476,932	29,641	103,561	1,610,134 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	1,951,630	34,123	119,217	2,104,970 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,716,104</b>	<b>\$ 63,764</b>	<b>\$ 222,778</b>	<b>\$ 3,716,104</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 31,484	\$ 31,484										
010	Housekeeping	254,903	335	\$ 255,238									
060	Laundry and Linen	146,916	864	7,079	\$ 154,859								
065	Dietary	408,196	3,124	25,600	0	\$ 436,921							
155	Social Services	N/A	124	1,018	0	0	\$ 1,143						
160	Activities	N/A	1,691	13,856	0	0	0	\$ 15,547					
165	Administration	N/A	4,838	39,645	0	0	0	0		\$ 44,484	\$ 44,484		
166	Medical Records	52,630	830	6,802	0	0	0	0		60,263		\$ 60,263	
170	Inservice Education - Nursing	50,073	152	1,245	0	0	0	0	\$ 51,470				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		437	3,584	0	0	0	0	0	4,021	302	410	\$ 4,733
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		433	3,546	0	0	0	0	0	3,979	142	193	4,313
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	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		210	1,723	0	0	0	0	0	1,933	116	157	2,206
090	Laboratory		0	0	0	0	0	0	0	0	6	8	15
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	13	18	31
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		7,175	58,796	77,702	219,229	531	7,227	23,926	394,587	20,239	27,418	442,244 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		11,131	91,211	77,157	217,691	612	8,320	27,543	433,666	23,599	31,970	489,235 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		138	1,132	0	0	0	0	0	1,270	66	89	1,425
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 944,202</b>	<b>\$ 31,484</b>	<b>\$ 255,238</b>	<b>\$ 154,859</b>	<b>\$ 436,921</b>	<b>\$ 1,143</b>	<b>\$ 15,547</b>	<b>\$ 51,470</b>	<b>\$ 839,455</b>	<b>\$ 44,484</b>	<b>\$ 60,263</b>	<b>\$ 944,202</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 251,981	\$ 251,981										
010	Housekeeping	20,811	2,677	\$ 23,488									
060	Laundry and Linen	28,947	6,915	651	\$ 36,513								
065	Dietary	247,724	25,005	2,356	0	\$ 275,085							
155	Social Services	0	995	94	0	0	\$ 1,089						
160	Activities	23,556	13,534	1,275	0	0	0	\$ 38,365					
165	Administration	N/A	38,724	3,648	0	0	0	0		\$ 42,372	\$ 42,372		
166	Medical Records	8,024	6,644	626	0	0	0	0		15,294		\$ 15,294	
170	Inservice Education - Nursing	0	1,216	115	0	0	0	0	\$ 1,330				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	22,154	3,500	330	0	0	0	0	0	25,984	288	104	\$ 26,376
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,463	326	0	0	0	0	0	3,790	135	49	3,974
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	6,741	1,683	159	0	0	0	0	0	8,582	110	40	8,732
090	Laboratory	831	0	0	0	0	0	0	0	831	6	2	839
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,761	0	0	0	0	0	0	0	1,761	13	5	1,778
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	218,393	57,429	5,411	18,321	138,027	506	17,835	618	456,539	19,278	6,959	482,776
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		89,091	8,394	18,192	137,058	583	20,531	712	274,560	22,479	8,114	305,153
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,033	1,105	104	0	0	0	0	0	4,242	63	23	4,328
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 833,956</b>	<b>\$ 251,981</b>	<b>\$ 23,488</b>	<b>\$ 36,513</b>	<b>\$ 275,085</b>	<b>\$ 1,089</b>	<b>\$ 38,365</b>	<b>\$ 1,330</b>	<b>\$ 776,289</b>	<b>\$ 42,372</b>	<b>\$ 15,294</b>	<b>\$ 833,956</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 708,841	97%							
	Property Tax (line 40)	25,421	3%	\$ 734,262						
005	Plant Operations and Maintenance			12,073	\$ 12,073					
010	Housekeeping			7,673	128	\$ 7,802				
060	Laundry and Linen			19,817	331	216	\$ 20,365			
065	Dietary			71,666	1,198	783	0	\$ 73,647		
155	Social Services			2,851	48	31	0	0	\$ 2,930	
160	Activities			38,790	648	424	0	0	0	\$ 39,862
165	Administration			110,984	1,855	1,212	0	0	0	0
166	Medical Records			19,043	318	208	0	0	0	0
170	Inservice Education - Nursing			3,485	58	38	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			10,032	168	110	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,926	166	108	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			4,822	81	53	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			164,593	2,752	1,797	10,218	36,953	1,362	18,530
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			255,337	4,269	2,788	10,147	36,694	1,568	21,332
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,168	53	35	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 734,262</b>	<b>100%</b>	<b>\$ 734,262</b>	<b>\$ 12,073</b>	<b>\$ 7,802</b>	<b>\$ 20,365</b>	<b>\$ 73,647</b>	<b>\$ 2,930</b>	<b>\$ 39,862</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 708,841	97%							
	Property Tax (line 40)	25,421	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 114,051	\$ 114,051				
166	Medical Records				19,569		\$ 19,569			
170	Inservice Education - Nursing			\$ 3,581						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	10,309	775	133	\$ 11,217	\$ 10,829	\$ 388
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,201	365	63	10,628	10,260	368
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	4,956	297	51	5,304	5,120	184
090	Laboratory			0	0	16	3	19	18	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34	6	40	38	1
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,665	237,870	51,890	8,903	298,664	288,324	10,340
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			1,916	334,050	60,505	10,382	404,938	390,918	14,019
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,256	169	29	3,453	3,333	120
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 734,262	100%	\$ 3,581	\$ 600,641	\$ 114,051	\$ 19,569	\$ 734,262	\$ 708,841	\$ 25,421

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 19,694												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	774,267												
	Total Costs Allocable as Administration	793,961	61%											
167	CDPH Licensing Fees	23,592	2%											
168	Professional Liability Insurance	70,533	5%											
169	Quality Assurance Fees	414,336	32%											
174	Caregiver Training	0	0%											
	Total	1,302,422	100%						\$ 1,302,422					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,021	\$ 25,984	\$ 10,309	\$ 40,314	8,851	\$ 5,395	\$ 160	\$ 479	\$ 2,816	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,000	3,979	3,790	10,201	18,969	4,164	2,539	75	226	1,325	0
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	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	1,933	8,582	4,956	15,471	3,396	2,070	62	184	1,080	0
090	Laboratory			0	0	831	0	831	182	111	3	10	58	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,761	0	1,761	387	236	7	21	123	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,610,134	394,587	456,539	237,870	2,699,131	592,569	361,232	10,734	32,091	188,512	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			2,104,970	433,666	274,560	334,050	3,147,247	690,948	421,204	12,516	37,418	219,809	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,270	4,242	3,256	8,768	1,925	1,173	35	104	612	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,302,422		\$ 3,716,104	\$ 839,455	\$ 776,289	\$ 600,641	\$ 5,932,490	\$ 1,302,422					
	Total Administrative Costs							\$ 1,302,422		\$ 793,961	\$ 23,592	\$ 70,533	\$ 414,336	\$ -
	Unit Cost Multiplier							0.21954052						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 104,747	\$ 57,667	\$ 133,621	\$ 296,034							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,530,946						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	343									
010	Housekeeping	218	218								
060	Laundry and Linen	563	563	563							
065	Dietary	2,036	2,036	2,036							
155	Social Services	81	81	81							
160	Activities	1,102	1,102	1,102							
165	Administration	3,153	3,153	3,153							
166	Medical Records	541	541	541							
170	Inservice Education - Nursing	99	99	99							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	285	285	285						40,314	40,314
077	Specialized Support Surfaces									0	0
080	Physical Therapy	282	282	282						18,969	18,969
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy	137	137	137						15,471	15,471
090	Laboratory									831	831
095	Home Health Services									0	0
100	Other Ancillary Services									1,761	1,761
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,676	4,676	4,676	161,060	48,318	1,695,325	1,695,325	1,695,325	2,699,131	2,699,131
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care	7,254	7,254	7,254	159,930	47,979	1,951,630	1,951,630	1,951,630	3,147,247	3,147,247
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	90	90	90						8,768	8,768
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	20,860	20,517	20,299	320,990	96,297	3,646,955	3,646,955	3,646,955	5,932,490	5,932,490
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 63,764	\$ 222,778			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.017484175	0.061086029			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 31,484	\$ 255,238	\$ 154,859	\$ 436,921	\$ 1,143	\$ 15,547	\$ 51,470	\$ 44,484	\$ 60,263
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		1.53453234	12.57389665	0.48244196	4.53722090	0.00031335	0.00426314	0.01411307	0.00749835	0.01015807
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 251,981	\$ 23,488	\$ 36,513	\$ 275,085	\$ 1,089	\$ 38,365	\$ 1,330	\$ 42,372	\$ 15,294
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.28157138	1.15712018	0.11375116	2.85663288	0.00029848	0.01051986	0.00036481	0.00714240	0.00257806
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 734,262	\$ 12,073	\$ 7,802	\$ 20,365	\$ 73,647	\$ 2,930	\$ 39,862	\$ 3,581	\$ 114,051	\$ 19,569
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	35.19952061	0.58846009	0.38434306	0.06344440	0.76478864	0.00080340	0.01093019	0.00098193	0.01922487	0.00329865

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

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	\$ 23,885	\$ 0	\$ 23,885	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,599	0	7,599	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	251,981	0	251,981	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 283,465	\$ 0	\$ 283,465	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 197,357	\$ 0	\$ 197,357	(Sch 3)
010	.20-.39	Fringe Benefits	6300	57,546	0	57,546	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,811	0	20,811	(Sch 4)
010		Housekeeping - Total	6300	\$ 275,714	\$ 0	\$ 275,714	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,010	0	26,010	(Sch 5)
025		Depreciation: Equipment	7140	29,548	0	29,548	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	653,283	0	653,283	(Sch 5)
040		Property Taxes	7300	25,421	0	25,421	(Sch 5)
045		Property Insurance	7400	19,694	0	19,694	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,313,135	\$ 0	\$ 1,313,135	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 112,865	\$ 0	\$ 112,865	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,051	0	34,051	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,947	0	28,947	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 175,863	\$ 0	\$ 175,863	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 308,735	\$ 0	\$ 308,735	(Sch 3)
065	.20-.39	Fringe Benefits	6500	99,461	0	99,461	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	247,724	0	247,724	(Sch 4)
065		Dietary - Total	6500	\$ 655,920	\$ 0	\$ 655,920	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	22,154	0	22,154	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,154	\$ 0	\$ 22,154	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	1,000	0	1,000	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,000	\$ 0	\$ 1,000	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	6,741	0	6,741	(Sch 4)
085		Pharmacy - Total	8300	\$ 6,741	\$ 0	\$ 6,741	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	831	0	831	(Sch 4)
090		Laboratory - Total	8400	\$ 831	\$ 0	\$ 831	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,761	0	1,761	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,761	\$ 0	\$ 1,761	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 32,487	\$ 0	\$ 32,487	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,139,210	\$ 0	\$ 1,139,210	(Sch 2)
105	.20-.39	Fringe Benefits	6110	337,722	0	337,722	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	218,393	0	218,393	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,695,325	\$ 0	\$ 1,695,325	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 1,417,626	\$ 0	\$ 1,417,626	
115	.20-.39	Fringe Benefits	6130	423,363	0	423,363	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130	110,641	0	110,641	
115		Mentally Disordered Care - Total	6130	\$ 1,951,630	\$ 0	\$ 1,951,630	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,033	0	3,033 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,033	\$ 0	\$ 3,033
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,649,988	\$ 0	\$ 3,649,988
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,430	\$ 0	\$ 57,430 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,334	0	6,334 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 63,764	\$ 0	\$ 63,764

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EXTENDED CARE HOSPITAL OF WESTMINSTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1700987922

OSHPD Facility Number:  
206300212

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	\$ 183,348	\$ 0	\$ 183,348	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,430	0	39,430	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,556	0	23,556	(Sch 4)
160		Activities - Total	6700	\$ 246,334	\$ 0	\$ 246,334	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 446,165	\$ 0	\$ 446,165	(Sch 6)
165	.20-.39	Fringe Benefits	6900	120,054	0	120,054	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	280,048	(72,000)	208,048	(Sch 6)
165		Administration - Total	6900	\$ 846,267	\$ (72,000)	\$ 774,267	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 41,471	\$ 0	\$ 41,471	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,159	0	11,159	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,024	0	8,024	(Sch 4)
166		Medical Records - Total	6900	\$ 60,654	\$ 0	\$ 60,654	
167		CDPH Licensing Fees	6900	\$ 23,592	\$ 0	\$ 23,592	(Sch 6)
168		Professional Liability Insurance	6900	\$ 70,533	\$ 0	\$ 70,533	(Sch 6)
169		Quality Assurance Fees	6900	\$ 414,336	\$ 0	\$ 414,336	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,456	\$ 0	\$ 39,456	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,617	0	10,617	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 50,073	\$ 0	\$ 50,073	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,775,553	\$ (72,000)	\$ 1,703,553	
200		<b>Total</b>		\$ 7,602,946	\$ (72,000)	\$ 7,530,946	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
EXTENDED CARE HOSPITAL OF WESTMINSTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1700987922	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate management fees because the manager services duplicate the duties of the facility's administrator 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 902.4, 2102.1, 2103 and 2404.2F	\$280,048	(\$72,000)	\$208,048

Provider Name							Fiscal Period		Provider NPI		Adjustments
EXTENDED CARE HOSPITAL OF WESTMINSTEF							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1700987922		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through January 21, 2013 Report Date: January 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,182	(15,088)	94	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,349	1,349	
4	4.1	15	6	1	22	N/A	Total Patient Days - Mentally Disordered Care To adjust reported Mentally Disordered Care days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through January 21, 2013 Report Date: January 22, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	16,058	(602)	15,456	