

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR HEALTHCARE CENTER OF OAKLAND
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386958965
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Robert Miles**



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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Ash Chawla
Vice President of Finance
SnF Management Company, INC
9200 West Sunset Boulevard, Suite 700
West Hollywood, CA 90069

WINDSOR HEALTHCARE CENTER OF OAKLAND
NATIONAL PROVIDER IDENTIFIER (NPI) 1386958965
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. 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 \$99,708, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility No.:
206010904

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,317,682	\$ 107.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 584,503	\$ 18.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,419,730	\$ 45.89
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 41,968	\$ 1.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,743	\$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,796	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,610	\$ 1.77
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 340,952	\$ 11.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,271,523	\$ 41.10
11	Cost of Routine Service/Audited Total Costs	\$ 7,911,190	\$ 7,100,508	\$ 229.50
12	Total Patient Days (Adj)	30,939	30,939	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 255.70	\$ 229.50	
14	Overpayments (Adjs 14, 15)	\$ 0	\$ 99,708	
15	Medi-Cal Days (Adj 13)	25,157	24,470	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility No.:
206010904

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. 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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility No.:
206010904

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,735	\$ 46,735		
160	Activities	124,790		\$ 124,790	
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	0	0	0	0
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
ROUTINE SERVICES					
105	Skilled Nursing Care	3,146,157	46,735	124,790	3,317,682
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	\$ 3,317,682	\$ 46,735	\$ 124,790	\$ 3,317,682

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 81,753	\$ 81,753										
010	Housekeeping	0	1,163	\$ 1,163									
060	Laundry and Linen	0	1,447	21	\$ 1,468								
065	Dietary	413,928	9,839	142	0	\$ 423,909							
155	Social Services	N/A	1,678	24	0	0	\$ 1,703						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	15,025	217	0	0	0	0		\$ 15,242	\$ 15,242		
166	Medical Records	43,984	1,389	20	0	0	0	0		45,393		\$ 45,393	
170	Inservice Education - Nursing	60,129	1,459	21	0	0	0	0	\$ 61,609				
ANCILLARY SERVICES													
075	Patient Supplies		417	6	0	0	0	0	0	423	183	544	\$ 1,149
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,852	27	0	0	0	0	0	1,879	860	2,560	5,298
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	789	2,350	3,139
083	Speech Pathology		0	0	0	0	0	0	0	0	495	1,473	1,968
085	Pharmacy		1,447	21	0	0	0	0	0	1,468	460	1,369	3,296
090	Laboratory		0	0	0	0	0	0	0	0	76	225	301
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	35	104	139
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		46,036	665	1,468	423,909	1,703	0	61,609	535,389	12,346	36,768	584,503 *
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	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 599,794	\$ 81,753	\$ 1,163	\$ 1,468	\$ 423,909	\$ 1,703	\$ -	\$ 61,609	\$ 539,159	\$ 15,242	\$ 45,393	\$ 599,794

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 257,377	\$ 257,377										
010	Housekeeping	336,405	3,662	\$ 340,067									
060	Laundry and Linen	215,601	4,555	6,106	\$ 226,262								
065	Dietary	219,311	30,976	41,519	0	\$ 291,807							
155	Social Services	33	5,284	7,083	0	0	\$ 12,400						
160	Activities	20,938	0	0	0	0	0	\$ 20,938					
165	Administration	N/A	47,303	63,402	0	0	0	0		\$ 110,705	\$ 110,705		
166	Medical Records	6,586	4,373	5,862	0	0	0	0		16,821		\$ 16,821	
170	Inservice Education - Nursing	0	4,592	6,155	0	0	0	0	\$ 10,746				
ANCILLARY SERVICES													
075	Patient Supplies	73,574	1,312	1,758	0	0	0	0	0	76,644	1,327	202	\$ 78,172
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	347,330	5,831	7,815	0	0	0	0	0	360,976	6,243	949	368,168
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	335,158	0	0	0	0	0	0	0	335,158	5,730	871	341,759
083	Speech Pathology	210,154	0	0	0	0	0	0	0	210,154	3,593	546	214,293
085	Pharmacy	181,329	4,555	6,106	0	0	0	0	0	191,990	3,338	507	195,836
090	Laboratory	32,117	0	0	0	0	0	0	0	32,117	549	83	32,750
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,869	0	0	0	0	0	0	0	14,869	254	39	15,162
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	415,088	144,933	194,261	226,262	291,807	12,400	20,938	10,746	1,316,435	89,670	13,625	1,419,730
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,665,870	\$ 257,377	\$ 340,067	\$ 226,262	\$ 291,807	\$ 12,400	\$ 20,938	\$ 10,746	\$ 2,538,344	\$ 110,705	\$ 16,821	\$ 2,665,870

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 45,857	46%							
	Property Tax (line 40)	54,352	54%	\$ 100,209						
005	Plant Operations and Maintenance			529	\$ 529					
010	Housekeeping			1,418	8	\$ 1,426				
060	Laundry and Linen			1,764	9	26	\$ 1,799			
065	Dietary			11,997	64	174	0	\$ 12,235		
155	Social Services			2,047	11	30	0	0	\$ 2,087	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			18,320	97	266	0	0	0	0
166	Medical Records			1,694	9	25	0	0	0	0
170	Inservice Education - Nursing			1,778	9	26	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			508	3	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,258	12	33	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			1,764	9	26	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			56,131	298	815	1,799	12,235	2,087	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	\$ 100,209	100%	\$ 100,209	\$ 529	\$ 1,426	\$ 1,799	\$ 12,235	\$ 2,087	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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 46% Of Total	Property Tax 54% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 45,857	46%							
	Property Tax (line 40)	54,352	54%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,683	\$ 18,683				
166	Medical Records				1,727		\$ 1,727			
170	Inservice Education - Nursing			\$ 1,814						
	ANCILLARY SERVICES									
075	Patient Supplies			0	518	224	21	\$ 763	\$ 349	\$ 414
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,303	1,054	97	3,454	1,581	1,873
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	967	89	1,056	483	573
083	Speech Pathology			0	0	606	56	662	303	359
085	Pharmacy			0	1,799	563	52	2,415	1,105	1,310
090	Laboratory			0	0	93	9	101	46	55
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	43	4	47	21	25
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			1,814	75,178	15,133	1,399	91,711	41,968	49,743
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	\$ 100,209	100%	\$ 1,814	\$ 79,799	\$ 18,683	\$ 1,727	\$ 100,209	\$ 45,857	\$ 54,352

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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. 75% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,458												
055	Interest - Other	99,267												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,463,072												
	Total Costs Allocable as Administration	1,569,797	75%											
167	CDPH Licensing Fees	24,440	1%											
168	Professional Liability Insurance	67,421	3%											
169	Quality Assurance Fees	420,932	20%											
174	Caregiver Training	0	0%											
	Total	2,082,590	100%						\$ 2,082,590					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 423	\$ 76,644	\$ 518	\$ 77,585	24,954	\$ 18,810	\$ 293	\$ 808	\$ 5,044	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,879	360,976	2,303	365,158	117,448	88,529	1,378	3,802	23,739	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	335,158	0	335,158	107,799	81,256	1,265	3,490	21,788	0
083	Speech Pathology			0	0	210,154	0	210,154	67,593	50,950	793	2,188	13,662	0
085	Pharmacy			0	1,468	191,990	1,799	195,257	62,802	47,338	737	2,033	12,693	0
090	Laboratory			0	0	32,117	0	32,117	10,330	7,786	121	334	2,088	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,869	0	14,869	4,782	3,605	56	155	967	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,317,682	535,389	1,316,435	75,178	5,244,685	1,686,881	1,271,523	19,796	54,610	340,952	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	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,082,590		\$ 3,317,682	\$ 539,159	\$ 2,538,344	\$ 79,799	\$ 6,474,984	\$ 2,082,590					
	Total Administrative Costs							\$ 2,082,590		\$ 1,569,797	\$ 24,440	\$ 67,421	\$ 420,932	\$ -
	Unit Cost Multiplier							0.32163633						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,635	\$ 127,526	\$ 20,410	\$ 208,571							
	TOTAL FACILITY COSTS							\$ 8,766,145						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	75									
010	Housekeeping	201	201								
060	Laundry and Linen	250	250	250							
065	Dietary	1,700	1,700	1,700							
155	Social Services	290	290	290							
160	Activities										
165	Administration	2,596	2,596	2,596							
166	Medical Records	240	240	240							
170	Inservice Education - Nursing	252	252	252							
	ANCILLARY SERVICES										
075	Patient Supplies	72	72	72						77,585	77,585
077	Specialized Support Surfaces									0	0
080	Physical Therapy	320	320	320						365,158	365,158
081	Respiratory Therapy									0	0
082	Occupational Therapy									335,158	335,158
083	Speech Pathology									210,154	210,154
085	Pharmacy	250	250	250						195,257	195,257
090	Laboratory									32,117	32,117
095	Home Health Services									0	0
100	Other Ancillary Services									14,869	14,869
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,954	7,954	7,954	154,695	92,817	3,561,245	3,561,245	3,561,245	5,244,685	5,244,685
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,200	14,125	13,924	154,695	92,817	3,561,245	3,561,245	3,561,245	6,474,984	6,474,984
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 46,735 0.01312322	\$ 124,790 0.035041116			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 81,753 5.78782301	\$ 1,163 0.08355016	\$ 1,468 0.00948863	\$ 423,909 4.56715186	\$ 1,703 0.00047812	\$ - 0.00000000	\$ 61,609 0.01729973	\$ 15,242 0.00235400	\$ 45,393 0.00701054
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 257,377 18.22138053	\$ 340,067 24.42311818	\$ 226,262 1.46263373	\$ 291,807 3.14389226	\$ 12,400 0.00348190	\$ 20,938 0.00587941	\$ 10,746 0.00301760	\$ 110,705 0.01709736	\$ 16,821 0.00259780
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 100,209 7.05697183	\$ 529 0.03747065	\$ 1,426 0.10241187	\$ 1,799 0.01163072	\$ 12,235 0.13181478	\$ 2,087 0.00058606	\$ - 0.00000000	\$ 1,814 0.00050926	\$ 18,683 0.00288542	\$ 1,727 0.00026676

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINDSOR HEALTHCARE CENTER OF OAKLAND

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1386958965

OSHPD Facility Number:

206010904

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	\$ 64,028	\$ 0	\$ 64,028	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,725	0	17,725	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	257,377	0	257,377	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 339,130	\$ 0	\$ 339,130	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	336,405	0	336,405	(Sch 4)
010		Housekeeping - Total	6300	\$ 336,405	\$ 0	\$ 336,405	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,224	0	2,224	(Sch 5)
025		Depreciation: Equipment	7140	5,870	0	5,870	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	685,555	(647,792)	37,763	(Sch 5)
040		Property Taxes	7300	54,352	0	54,352	(Sch 5)
045		Property Insurance	7400	7,458	0	7,458	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 99,267	\$ 99,267	(Sch 6)
057		Subtotal 005 - 055		\$ 1,430,994	\$ (548,525)	\$ 882,469	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	215,601	0	215,601	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 215,601	\$ 0	\$ 215,601	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 292,874	\$ 0	\$ 292,874	(Sch 3)
065	.20-.39	Fringe Benefits	6500	121,054	0	121,054	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	219,311	0	219,311	(Sch 4)
065		Dietary - Total	6500	\$ 633,239	\$ 0	\$ 633,239	
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	73,574	0	73,574	(Sch 4)
075		Patient Supplies - Total	8100	\$ 73,574	\$ 0	\$ 73,574	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	347,330	0	347,330	(Sch 4)
080		Physical Therapy - Total	8200	\$ 347,330	\$ 0	\$ 347,330	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	335,158	0	335,158	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 335,158	\$ 0	\$ 335,158	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	210,154	0	210,154	(Sch 4)
083		Speech Pathology - Total	8280	\$ 210,154	\$ 0	\$ 210,154	
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	181,329	0	181,329	(Sch 4)
085		Pharmacy - Total	8300	\$ 181,329	\$ 0	\$ 181,329	
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	32,117	0	32,117	(Sch 4)
090		Laboratory - Total	8400	\$ 32,117	\$ 0	\$ 32,117	
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	14,869	0	14,869	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,869	\$ 0	\$ 14,869	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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		\$ 1,194,531	\$ 0	\$ 1,194,531	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,430,462	\$ 0	\$ 2,430,462	(Sch 2)
105	.20-.39	Fringe Benefits	6110	715,695	0	715,695	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	494,588	(79,500)	415,088	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,640,745	\$ (79,500)	\$ 3,561,245	
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)
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:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,640,745	\$ (79,500)	\$ 3,561,245
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 34,775	\$ 0	\$ 34,775 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,960	0	11,960 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	33	0	33 (Sch 4)
155		Social Services - Total	6600	\$ 46,768	\$ 0	\$ 46,768

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

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

Provider NPI:
1386958965

OSHPD Facility Number:
206010904

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	\$ 91,826	\$ 0	\$ 91,826	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,964	0	32,964	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,938	0	20,938	(Sch 4)
160		Activities - Total	6700	\$ 145,728	\$ 0	\$ 145,728	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 439,526	\$ (32,516)	\$ 407,010	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,892	(11,468)	97,424	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,714,314	(755,676)	958,638	(Sch 6)
165		Administration - Total	6900	\$ 2,262,732	\$ (799,660)	\$ 1,463,072	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 32,516	\$ 32,516	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	11,468	11,468	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	6,586	6,586	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 50,570	\$ 50,570	
167		CDPH Licensing Fees	6900	\$ 0	\$ 24,440	\$ 24,440	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 67,421	\$ 67,421	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 420,932	\$ 420,932	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 50,897	\$ 0	\$ 50,897	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,232	0	9,232	(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	\$ 60,129	\$ 0	\$ 60,129	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,515,357	\$ (236,297)	\$ 2,279,060	
200		Total		\$ 9,630,467	\$ (864,322)	\$ 8,766,145	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 233,552	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WINDSOR HEALTHCARE CENTER OF OAKLAND

Provider NPI:
1386958965

OSHDP Facility Number:
206010904

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$864,322)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(647,792)</u>	<u>(216,530)</u>
		Total	(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1386958965		15
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$233,552	\$233,552	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386958965		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,714,314	(\$99,267)	\$1,615,047 *
	10.5	055	4	8A-1	055	4	Interest - Other	0	99,267	99,267
							To reclassify interest expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,615,047	(\$24,440)	\$1,590,607 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	24,440	24,440
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,590,607	(\$67,421)	\$1,523,186 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	67,421	67,421
							To reclassify professional liability insurance expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,523,186	(\$420,932)	\$1,102,254 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	420,932	420,932
							To reclassify quality assurance fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$494,588	(\$79,500)	\$415,088
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,102,254	79,500	1,181,754 *
							To reclassify medical director fees to the administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386958965		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$439,526	(\$32,516)	\$407,010
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	108,892	(11,468)	97,424
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,181,754	(6,586)	1,175,168 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	32,516	32,516
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	11,468	11,468
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	6,586	6,586
							To reclassify medical records expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386958965		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
8	10.5	035	4	8A-1	035	4	Leases and Rentals To eliminate rental/lease expenses paid to a related party. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300 and 2304	\$685,555	(\$647,792)	\$37,763
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the SnF Management Company, INC home office audit report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$1,175,168	(\$216,530)	\$958,638

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386958965		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
10	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	75	75	
	10.7	010	1,2	7	010	Housekeeping	0	201	201	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	250	250	
	10.7	065	1,2,3	7	065	Dietary	0	1,700	1,700	
	10.7	075	1,2,3	7	075	Patient Supplies	0	72	72	
	10.7	080	1,2,3	7	080	Physical Therapy	0	320	320	
	10.7	085	1,2,3	7	085	Pharmacy	0	250	250	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	7,954	7,954	
	10.7	155	1,2,3	7	155	Social Services	0	290	290	
	10.7	165	1,2,3	7	165	Administration	0	2,596	2,596	
	10.7	166	1,2,3	7	166	Medical Records	0	240	240	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	252	252	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	14,200	14,200	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	14,125	14,125	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	13,924	13,924	
To adjust square footage statistics to agree with prior year's audited amount. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
11	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	154,695	154,695	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	154,695	154,695	
To include laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
12	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	92,817	92,817	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	0	92,817	92,817	
To include dietary meals statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386958965		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
13	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, 2011 through December 31, 2011 Payment Period: January 1, 2011 through January 22, 2013 Report Date: January 23, 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	25,157	(687)	24,470	

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR HEALTHCARE CENTER OF OAKLAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1386958965		15
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Medi-Cal Overpayments		\$0			
14							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$6,773		
15							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			<u>92,935</u> <u>\$99,708</u>	\$99,708	