

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR POST ACUTE CARE CENTER OF HAYWARD
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFER: 1417275959**

**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: Loan Vuong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 10, 2013

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

WINDSOR POST ACUTE CARE CENTER OF HAYWARD
NATIONAL PROVIDER IDENTIFIER (NPI) 1417275959
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.

The audit adjustments identified in this audit report correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from \$100 to \$1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

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 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.

Ash Chawla
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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 POST ACUTE CARE CENTER OF HAYWARD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1417275959

OSHPD Facility No.:

206010824

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	\$ 3,475,241	\$ 105.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 888,339	\$ 27.02
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 718,634	\$ 21.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 552,240	\$ 16.80
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 69,455	\$ 2.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,953	\$ 0.42
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 58,662	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 382,242	\$ 11.63
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 877,580	\$ 26.69
11	Cost of Routine Service/Audited Total Costs	\$ 7,353,785	\$ 7,036,345	\$ 214.03
12	Total Patient Days (Adj)	32,876	32,876	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 223.68	\$ 214.03	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 19)	25,937	19,957	
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 POST ACUTE CARE CENTER OF HAYWARD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1417275959

OSHPD Facility No.:

206010824

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 POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility No.:
206010824

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 62,343	\$ 62,343		
160	Activities	104,916		\$ 104,916	
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	3,307,982	62,343	104,916	3,475,241
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	\$ 3,475,241	\$ 62,343	\$ 104,916	\$ 3,475,241

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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	\$ 58,226	\$ 58,226										
010	Housekeeping	224,549	-	\$ 224,549									
060	Laundry and Linen	130,055	1,374	5,299	\$ 136,728								
065	Dietary	383,623	3,107	11,984	0	\$ 398,714							
155	Social Services	N/A	1,090	4,204	0	0	\$ 5,294						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,881	22,679	0	0	0	0		\$ 28,559	\$ 28,559		
166	Medical Records	61,494	0	0	0	0	0	0		61,494		\$ 61,494	
170	Inservice Education - Nursing	69,834	0	0	0	0	0	0	\$ 69,834				
ANCILLARY SERVICES													
075	Patient Supplies		798	3,076	0	0	0	0	0	3,874	172	370	\$ 4,416
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,946	7,506	0	0	0	0	0	9,452	1,357	2,922	13,731
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		668	2,577	0	0	0	0	0	3,245	1,346	2,898	7,490
083	Speech Pathology		743	2,867	0	0	0	0	0	3,610	124	267	4,001
085	Pharmacy		405	1,562	0	0	0	0	0	1,968	797	1,716	4,480
090	Laboratory		0	0	0	0	0	0	0	0	151	326	477
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	106	228	334
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		41,348	159,460	136,728	398,714	5,294	0	69,834	811,379	24,407	52,553	888,339 *
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		865	3,334	0	0	0	0	0	4,199	100	215	4,513
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 927,781	\$ 58,226	\$ 224,549	\$ 136,728	\$ 398,714	\$ 5,294	\$ -	\$ 69,834	\$ 837,728	\$ 28,559	\$ 61,494	\$ 927,781

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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	\$ 259,676	\$ 259,676										
010	Housekeeping	27,909	0	\$ 27,909									
060	Laundry and Linen	19,790	6,128	659	\$ 26,577								
065	Dietary	185,364	13,858	1,489	0	\$ 200,712							
155	Social Services	350	4,862	523	0	0	\$ 5,734						
160	Activities	4,654	0	0	0	0	0	\$ 4,654					
165	Administration	N/A	26,227	2,819	0	0	0	0		\$ 29,045	\$ 29,045		
166	Medical Records	5,335	0	0	0	0	0	0		5,335		\$ 5,335	
170	Inservice Education - Nursing	12	0	0	0	0	0	0	\$ 12				
ANCILLARY SERVICES													
075	Patient Supplies	21,635	3,558	382	0	0	0	0	0	25,575	175	32	\$ 25,782
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	265,483	8,680	933	0	0	0	0	0	275,096	1,380	253	276,729
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	290,847	2,980	320	0	0	0	0	0	294,148	1,369	251	295,768
083	Speech Pathology	11,939	3,316	356	0	0	0	0	0	15,611	126	23	15,760
085	Pharmacy	171,996	1,807	194	0	0	0	0	0	173,997	811	149	174,956
090	Laboratory	34,317	0	0	0	0	0	0	0	34,317	154	28	34,499
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,002	0	0	0	0	0	0	0	24,002	108	20	24,129
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	247,339	184,405	19,819	26,577	200,712	5,734	4,654	12	689,252	24,822	4,559	718,634 *
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	3,795	3,856	414	0	0	0	0	0	8,065	101	19	8,185
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,574,443	\$ 259,676	\$ 27,909	\$ 26,577	\$ 200,712	\$ 5,734	\$ 4,654	\$ 12	\$ 1,540,063	\$ 29,045	\$ 5,335	\$ 1,574,443

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 619,008	89%							
	Property Tax (line 40)	77,852	11%	\$ 696,860						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			16,446	0	0	\$ 16,446			
065	Dietary			37,190	0	0	0	\$ 37,190		
155	Social Services			13,046	0	0	0	0	\$ 13,046	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			70,381	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,547	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			23,294	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,998	0	0	0	0	0	0
083	Speech Pathology			8,898	0	0	0	0	0	0
085	Pharmacy			4,849	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			494,865	0	0	16,446	37,190	13,046	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			10,347	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 696,860	100%	\$ 696,860	\$ -	\$ -	\$ 16,446	\$ 37,190	\$ 13,046	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 619,008	89%							
	Property Tax (line 40)	77,852	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 70,381	\$ 70,381				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,547	424	0	\$ 9,971	\$ 8,857	\$ 1,114
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	23,294	3,344	0	26,637	23,662	2,976
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,998	3,317	0	11,315	10,051	1,264
083	Speech Pathology			0	8,898	305	0	9,203	8,175	1,028
085	Pharmacy			0	4,849	1,964	0	6,813	6,052	761
090	Laboratory			0	0	373	0	373	331	42
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	261	0	261	232	29
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	561,547	60,148	0	621,695	552,240	69,455
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	10,347	246	0	10,593	9,409	1,183
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 696,860	100%	\$ -	\$ 626,479	\$ 70,381	\$ -	\$ 696,860	\$ 619,008	\$ 77,852

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,327												
055	Interest - Other	146,455												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	876,102												
	Total Costs Allocable as Administration	1,026,884	66%											
167	CDPH Licensing Fees	16,327	1%											
168	Professional Liability Insurance	68,642	4%											
169	Quality Assurance Fees	447,274	29%											
174	Caregiver Training	0	0%											
	Total	1,559,127	100%						\$ 1,559,127					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,874	\$ 25,575	\$ 9,547	\$ 38,997	9,384	\$ 6,180	\$ 98	\$ 413	\$ 2,692	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	9,452	275,096	23,294	307,842	74,074	48,787	776	3,261	21,250	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,245	294,148	7,998	305,391	73,484	48,399	770	3,235	21,081	0
083	Speech Pathology			0	3,610	15,611	8,898	28,119	6,766	4,456	71	298	1,941	0
085	Pharmacy			0	1,968	173,997	4,849	180,813	43,508	28,656	456	1,915	12,481	0
090	Laboratory			0	0	34,317	0	34,317	8,258	5,439	86	364	2,369	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,002	0	24,002	5,775	3,804	60	254	1,657	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			3,475,241	811,379	689,252	561,547	5,537,419	1,332,437	877,580	13,953	58,662	382,242	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	4,199	8,065	10,347	22,611	5,441	3,583	57	240	1,561	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,559,127		\$ 3,475,241	\$ 837,728	\$ 1,540,063	\$ 626,479	\$ 6,479,511	\$ 1,559,127					
	Total Administrative Costs							\$ 1,559,127		\$ 1,026,884	\$ 16,327	\$ 68,642	\$ 447,274	\$ -
	Unit Cost Multiplier							0.24062420						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,053	\$ 34,380	\$ 70,381	\$ 194,814							
	TOTAL FACILITY COSTS							\$ 8,233,452						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	329	329	329							
065	Dietary	744	744	744							
155	Social Services	261	261	261							
160	Activities										
165	Administration	1,408	1,408	1,408							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	191	191	191						38,997	38,997
077	Specialized Support Surfaces									0	0
080	Physical Therapy	466	466	466						307,842	307,842
081	Respiratory Therapy									0	0
082	Occupational Therapy	160	160	160						305,391	305,391
083	Speech Pathology	178	178	178						28,119	28,119
085	Pharmacy	97	97	97						180,813	180,813
090	Laboratory									34,317	34,317
095	Home Health Services									0	0
100	Other Ancillary Services									24,002	24,002
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,900	9,900	9,900	164,380	98,628	3,555,321	3,555,321	3,555,321	5,537,419	5,537,419
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	207	207	207						22,611	22,611
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,941	13,941	13,941	164,380	98,628	3,555,321	3,555,321	3,555,321	6,479,511	6,479,511
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 62,343	\$ 104,916			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017535126	0.029509572			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 58,226	\$ 224,549	\$ 136,728	\$ 398,714	\$ 5,294	\$ -	\$ 69,834	\$ 28,559	\$ 61,494
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.17660139	16.10709418	0.83178207	4.04260524	0.00148905	0.00000000	0.01964211	0.00440765	0.00949053
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 259,676	\$ 27,909	\$ 26,577	\$ 200,712	\$ 5,734	\$ 4,654	\$ 12	\$ 29,045	\$ 5,335
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.62678431	2.00193673	0.16167934	2.03503841	0.00161282	0.00130902	0.00000338	0.00448263	0.00082337
	TOTAL CAPITAL COSTS - SCH. 5	\$ 696,860	\$ -	\$ -	\$ 16,446	\$ 37,190	\$ 13,046	\$ -	\$ -	\$ 70,381	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	49.98637114	0.00000000	0.00000000	0.10004572	0.37707203	0.00366955	0.00000000	0.00000000	0.01086206	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINDSOR POST ACUTE CARE CENTER OF HAYWARD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1417275959

OSHPD Facility Number:

206010824

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	\$ 43,982	\$ 0	\$ 43,982	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,244	0	14,244	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	259,676	0	259,676	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 317,902	\$ 0	\$ 317,902	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 168,331	\$ 0	\$ 168,331	(Sch 3)
010	.20-.39	Fringe Benefits	6300	56,218	0	56,218	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,909	0	27,909	(Sch 4)
010		Housekeeping - Total	6300	\$ 252,458	\$ 0	\$ 252,458	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 9,808	\$ 0	\$ 9,808	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	2,014	0	2,014	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	607,186	0	607,186	(Sch 5)
040		Property Taxes	7300	76,729	1,123	77,852	(Sch 5)
045		Property Insurance	7400	4,327	0	4,327	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 146,455	\$ 146,455	(Sch 6)
057		Subtotal 005 - 055		\$ 1,270,424	\$ 147,578	\$ 1,418,002	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 96,023	\$ 0	\$ 96,023	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,032	0	34,032	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,790	0	19,790	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 149,845	\$ 0	\$ 149,845	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 273,799	\$ 0	\$ 273,799	(Sch 3)
065	.20-.39	Fringe Benefits	6500	109,824	0	109,824	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	185,364	0	185,364	(Sch 4)
065		Dietary - Total	6500	\$ 568,987	\$ 0	\$ 568,987	
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	21,635	0	21,635	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,635	\$ 0	\$ 21,635	
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 POST ACUTE CARE CENTER OF HAYWARD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1417275959

OSHPD Facility Number:

206010824

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	265,483	0	265,483	(Sch 4)
080		Physical Therapy - Total	8200	\$ 265,483	\$ 0	\$ 265,483	
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	290,847	0	290,847	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 290,847	\$ 0	\$ 290,847	
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	11,939	0	11,939	(Sch 4)
083		Speech Pathology - Total	8280	\$ 11,939	\$ 0	\$ 11,939	
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	162,008	9,988	171,996	(Sch 4)
085		Pharmacy - Total	8300	\$ 162,008	\$ 9,988	\$ 171,996	
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	34,317	0	34,317	(Sch 4)
090		Laboratory - Total	8400	\$ 34,317	\$ 0	\$ 34,317	
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	24,002	0	24,002	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,002	\$ 0	\$ 24,002	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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		\$ 810,231	\$ 9,988	\$ 820,219	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,428,871	\$ 0	\$ 2,428,871	(Sch 2)
105	.20-.39	Fringe Benefits	6110	879,111	0	879,111	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	332,363	(85,024)	247,339	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,640,345	\$ (85,024)	\$ 3,555,321	
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 POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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	3,795	3,795 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,795	\$ 3,795
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		\$ 3,640,345	\$ (81,229)	\$ 3,559,116
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,353	\$ 0	\$ 50,353 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,990	0	11,990 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	350	0	350 (Sch 4)
155		Social Services - Total	6600	\$ 62,693	\$ 0	\$ 62,693

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR POST ACUTE CARE CENTER OF HAYWARD

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

Provider NPI:
1417275959

OSHPD Facility Number:
206010824

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	\$ 75,873	\$ 0	\$ 75,873	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,043	0	29,043	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,654	0	4,654	(Sch 4)
160		Activities - Total	6700	\$ 109,570	\$ 0	\$ 109,570	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 328,588	\$ (49,730)	\$ 278,858	(Sch 6)
165	.20-.39	Fringe Benefits	6900	89,799	(11,764)	78,035	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,483,624	(964,415)	519,209	(Sch 6)
165		Administration - Total	6900	\$ 1,902,011	\$ (1,025,909)	\$ 876,102	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 49,730	\$ 49,730	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	11,764	11,764	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	5,335	5,335	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 66,829	\$ 66,829	
167		CDPH Licensing Fees	6900	\$ 0	\$ 16,327	\$ 16,327	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 68,642	\$ 68,642	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 447,274	\$ 447,274	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,461	\$ 0	\$ 57,461	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,373	0	12,373	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	12	0	12	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,846	\$ 0	\$ 69,846	
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		\$ 2,144,120	\$ (426,837)	\$ 1,717,283	
200		Total		\$ 8,583,952	\$ (350,500)	\$ 8,233,452	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 317,052	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417275959		19
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$317,052	\$317,052

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417275959	19		
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	\$1,483,624	(\$16,327)	\$1,467,297 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fee: To reclassify California Department of Public Health licensing fee 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	0	16,327	16,327	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,467,297	(\$68,642)	\$1,398,655 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Sections 52000(b) and 52507	0	68,642	68,642	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,398,655	(\$447,274)	\$951,381 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	447,274	447,274	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$951,381	(\$1,123)	\$950,258 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecure property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501	76,729	1,123	77,852	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1417275959		19	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$328,588	(\$49,730)	\$278,858	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	89,799	(11,764)	78,035	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 950,258	(5,335)	944,923 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	49,730	49,730	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	11,764	11,764	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	5,335	5,335	
							To reclassify medical records expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$332,363	(\$75,036)	\$257,327 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 944,923	75,036	1,019,959 *	
							To reclassify medical director fees to 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)				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$257,327	(\$9,988)	\$247,339	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	162,008	9,988	171,996	
							To reclassify pharmaceuticals expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123, 51511, and 52000				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,019,959	(\$146,455)	\$873,504 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	146,455	146,455	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1417275959		19
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>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$873,504		
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(\$105,635)	
11							To abate other operating revenue against the administration and general cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(28,271)	
12							To eliminate franchise taxes expense for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(13,390)	
13							To adjust reported home office costs to agree with the SNF Management Company, Inc. home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304			(206,427)	
14							To adjust the reported insurance expenses to agree with insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(572) <u>(\$354,295)</u>	\$519,209
15	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expenses to the proper cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$3,795	\$3,795

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1417275959		19
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>											
16	10.7	060	1,2,3	7	060	N/A	Laundry and Linen (Square Feet)	0	329	329	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	744	744	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	191	191	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	466	466	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	160	160	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	178	178	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	97	97	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,900	9,900	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	207	207	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	261	261	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,408	1,408	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	13,941	13,941	
							To adjust statistics to agree with the prior year's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
17	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	164,380	164,380	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	164,380	164,380	
							To include pounds of laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306				
18	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	98,628	98,628	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	98,628	98,628	
							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 POST ACUTE CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1417275959		19
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>												
19	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care 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 August 31, 2012 Report Date: September 25, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541			25,937	(5,980)	19,957