

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR GARDENS CARE CENTER OF HAYWARD
HAYWARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124104872**

**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: Rolando Hernandez**



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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

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

WINDSOR GARDENS CARE CENTER OF HAYWARD
NATIONAL PROVIDER IDENTIFIER (NPI) 1124104872
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.

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 GARDENS CARE CENTER OF HAYWARD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1124104872

OSHPD Facility No.:

206010876

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	\$ 3,175,813	\$ 126.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 550,932	\$ 22.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 827,570	\$ 33.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 540,541	\$ 21.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,374	\$ 1.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,805	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 42,077	\$ 1.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 274,093	\$ 10.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 864,289	\$ 34.52
11	Cost of Routine Service/Audited Total Costs	\$ 6,644,118	\$ 6,336,494	\$ 253.09
12	Total Patient Days (Adj)	25,037	25,037	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 265.37	\$ 253.09	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 19)	16,562	16,884	
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 GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility No.:
206010876

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 GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility No.:
206010876

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	\$ 71,484	\$ 71,484		
160	Activities	95,937		\$ 95,937	
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	3,008,392	71,484	95,937	3,175,813
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	\$ 3,175,813	\$ 71,484	\$ 95,937	\$ 3,175,813

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	\$ 62,324	\$ 62,324										
010	Housekeeping	0	1,437	\$ 1,437									
060	Laundry and Linen	0	1,241	29	\$ 1,270								
065	Dietary	367,243	7,411	175	0	\$ 374,829							
155	Social Services	N/A	371	9	0	0	\$ 380						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,816	90	0	0	0	0		\$ 3,906	\$ 3,906		
166	Medical Records	51,750	0	0	0	0	0	0		51,750		\$ 51,750	
170	Inservice Education - Nursing	83,556	0	0	0	0	0	0	\$ 83,556				
ANCILLARY SERVICES													
075	Patient Supplies		700	17	0	0	0	0	0	717	54	715	\$ 1,486
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,045	25	0	0	0	0	0	1,070	276	3,651	4,996
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		803	19	0	0	0	0	0	822	244	3,233	4,300
083	Speech Pathology		113	3	0	0	0	0	0	116	28	371	515
085	Pharmacy		371	9	0	0	0	0	0	380	111	1,468	1,959
090	Laboratory		0	0	0	0	0	0	0	0	21	284	305
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	27	354	381
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		45,015	1,062	1,270	374,829	380	0	83,556	506,112	3,146	41,674	550,932 *
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	\$ 564,873	\$ 62,324	\$ 1,437	\$ 1,270	\$ 374,829	\$ 380	\$ -	\$ 83,556	\$ 509,217	\$ 3,906	\$ 51,750	\$ 564,873

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	\$ 153,229	\$ 153,229										
010	Housekeeping	205,245	3,533	\$ 208,778									
060	Laundry and Linen	131,543	3,051	4,256	\$ 138,850								
065	Dietary	142,714	18,220	25,411	0	\$ 186,345							
155	Social Services	309	912	1,271	0	0	\$ 2,492						
160	Activities	15,622	0	0	0	0	0	\$ 15,622					
165	Administration	N/A	9,382	13,085	0	0	0	0		\$ 22,467	\$ 22,467		
166	Medical Records	3,254	0	0	0	0	0	0		3,254		\$ 3,254	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	74,475	1,722	2,402	0	0	0	0	0	78,599	310	45	\$ 78,954
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	423,946	2,570	3,585	0	0	0	0	0	430,101	1,585	230	431,915
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	377,588	1,975	2,755	0	0	0	0	0	382,318	1,404	203	383,925
083	Speech Pathology	42,983	279	388	0	0	0	0	0	43,650	161	23	43,835
085	Pharmacy	171,361	912	1,271	0	0	0	0	0	173,544	637	92	174,274
090	Laboratory	34,384	0	0	0	0	0	0	0	34,384	123	18	34,525
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,838	0	0	0	0	0	0	0	42,838	154	22	43,014
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	198,520	110,674	154,354	138,850	186,345	2,492	15,622	0	806,856	18,093	2,620	827,570
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	\$ 2,018,011	\$ 153,229	\$ 208,778	\$ 138,850	\$ 186,345	\$ 2,492	\$ 15,622	\$ -	\$ 1,992,290	\$ 22,467	\$ 3,254	\$ 2,018,011

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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)	\$ 576,283	92%							
	Property Tax (line 40)	50,506	8%	\$ 626,789						
005	Plant Operations and Maintenance			31,529	\$ 31,529					
010	Housekeeping			13,723	727	\$ 14,450				
060	Laundry and Linen			11,854	628	295	\$ 12,776			
065	Dietary			70,780	3,749	1,759	0	\$ 76,288		
155	Social Services			3,541	188	88	0	0	\$ 3,817	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			36,448	1,930	906	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			6,689	354	166	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,985	529	248	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,673	406	191	0	0	0	0
083	Speech Pathology			1,082	57	27	0	0	0	0
085	Pharmacy			3,541	188	88	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			429,943	22,773	10,683	12,776	76,288	3,817	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	\$ 626,789	100%	\$ 626,789	\$ 31,529	\$ 14,450	\$ 12,776	\$ 76,288	\$ 3,817	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 576,283	92%							
	Property Tax (line 40)	50,506	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 39,284	\$ 39,284				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,210	543	0	\$ 7,753	\$ 7,128	\$ 625
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,762	2,771	0	13,533	12,443	1,090
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,270	2,454	0	10,725	9,860	864
083	Speech Pathology			0	1,166	282	0	1,448	1,331	117
085	Pharmacy			0	3,817	1,115	0	4,932	4,534	397
090	Laboratory			0	0	216	0	216	198	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	269	0	269	247	22
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	556,280	31,635	0	587,915	540,541	47,374 *
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	\$ 626,789	100%	\$ -	\$ 587,505	\$ 39,284	\$ -	\$ 626,789	\$ 576,283	\$ 50,506

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,294												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,068,958												
	Total Costs Allocable as Administration	1,073,252	72%											
167	CDPH Licensing Fees	17,143	1%											
168	Professional Liability Insurance	52,250	4%											
169	Quality Assurance Fees	340,362	23%											
174	Caregiver Training	0	0%											
	Total	1,483,007	100%						\$ 1,483,007					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 717	\$ 78,599	\$ 7,210	\$ 86,525	20,482	\$ 14,823	\$ 237	\$ 722	\$ 4,701	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,070	430,101	10,762	441,933	104,614	75,709	1,209	3,686	24,010	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	822	382,318	8,270	391,411	92,655	67,054	1,071	3,264	21,265	0
083	Speech Pathology			0	116	43,650	1,166	44,932	10,636	7,698	123	375	2,441	0
085	Pharmacy			0	380	173,544	3,817	177,741	42,075	30,449	486	1,482	9,656	0
090	Laboratory			0	0	34,384	0	34,384	8,139	5,890	94	287	1,868	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42,838	0	42,838	10,141	7,339	117	357	2,327	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			3,175,813	506,112	806,856	556,280	5,045,061	1,194,265	864,289	13,805	42,077	274,093	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	\$ 1,483,007		\$ 3,175,813	\$ 509,217	\$ 1,992,290	\$ 587,505	\$ 6,264,825	\$ 1,483,007					
	Total Administrative Costs							\$ 1,483,007		\$ 1,073,252	\$ 17,143	\$ 52,250	\$ 340,362	\$ -
	Unit Cost Multiplier							0.23671962						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 55,656	\$ 25,721	\$ 39,284	\$ 120,661							
	TOTAL FACILITY COSTS							\$ 7,868,493						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	641									
010	Housekeeping	279	279								
060	Laundry and Linen	241	241	241							
065	Dietary	1,439	1,439	1,439							
155	Social Services	72	72	72							
160	Activities										
165	Administration	741	741	741							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	136	136	136						86,525	86,525
077	Specialized Support Surfaces									0	0
080	Physical Therapy	203	203	203						441,933	441,933
081	Respiratory Therapy									0	0
082	Occupational Therapy	156	156	156						391,411	391,411
083	Speech Pathology	22	22	22						44,932	44,932
085	Pharmacy	72	72	72						177,741	177,741
090	Laboratory									34,384	34,384
095	Home Health Services									0	0
100	Other Ancillary Services									42,838	42,838
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	8,741	8,741	8,741	125,185	75,111	3,206,912	3,206,912	3,206,912	5,045,061	5,045,061
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	12,743	12,102	11,823	125,185	75,111	3,206,912	3,206,912	3,206,912	6,264,825	6,264,825
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 71,484 0.022290602	\$ 95,937 0.029915695			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 62,324 5.14989258	\$ 1,437 0.12152753	\$ 1,270 0.01014828	\$ 374,829 4.99032863	\$ 380 0.00011835	\$ - 0.00000000	\$ 83,556 0.02605497	\$ 3,906 0.00062350	\$ 51,750 0.00826041
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 153,229 12.66146092	\$ 208,778 17.65859322	\$ 138,850 1.10915951	\$ 186,345 2.48092234	\$ 2,492 0.00077709	\$ 15,622 0.00487135	\$ - 0.00000000	\$ 22,467 0.00358624	\$ 3,254 0.00051941
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 626,789 49.18692616	\$ 31,529 2.60525696	\$ 14,450 1.22219564	\$ 12,776 0.10206067	\$ 76,288 1.01566603	\$ 3,817 0.00119025	\$ - 0.00000000	\$ - 0.00000000	\$ 39,284 0.00627051	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	\$ 43,708	\$ 0	\$ 43,708	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,616	0	18,616	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	153,229	0	153,229	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 215,553	\$ 0	\$ 215,553	
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	205,245	0	205,245	(Sch 4)
010		Housekeeping - Total	6300	\$ 205,245	\$ 0	\$ 205,245	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,483	0	21,483	(Sch 5)
025		Depreciation: Equipment	7140	27,674	0	27,674	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	512,023	0	512,023	(Sch 5)
040		Property Taxes	7300	48,837	1,669	50,506	(Sch 5)
045		Property Insurance	7400	4,294	0	4,294	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	15,103	15,103	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,035,109	\$ 16,772	\$ 1,051,881	
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	131,543	0	131,543	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 131,543	\$ 0	\$ 131,543	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 232,193	\$ 0	\$ 232,193	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,050	0	135,050	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	142,714	0	142,714	(Sch 4)
065		Dietary - Total	6500	\$ 509,957	\$ 0	\$ 509,957	
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	74,475	0	74,475	(Sch 4)
075		Patient Supplies - Total	8100	\$ 74,475	\$ 0	\$ 74,475	
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 GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	423,946	0	423,946	(Sch 4)
080		Physical Therapy - Total	8200	\$ 423,946	\$ 0	\$ 423,946	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	377,588	0	377,588	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 377,588	\$ 0	\$ 377,588	
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	42,983	0	42,983	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,983	\$ 0	\$ 42,983	
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	171,361	0	171,361	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,361	\$ 0	\$ 171,361	
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	34,384	0	34,384	(Sch 4)
090		Laboratory - Total	8400	\$ 34,384	\$ 0	\$ 34,384	
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	42,838	0	42,838	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 42,838	\$ 0	\$ 42,838	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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		\$ 1,167,575	\$ 0	\$ 1,167,575	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,050,036	\$ 0	\$ 2,050,036	(Sch 2)
105	.20-.39	Fringe Benefits	6110	958,356	0	958,356	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	227,153	(28,633)	198,520	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,235,545	\$ (28,633)	\$ 3,206,912	
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 GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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		\$ 3,235,545	\$ (28,633)	\$ 3,206,912
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,676	\$ 0	\$ 50,676 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,808	0	20,808 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	309	0	309 (Sch 4)
155		Social Services - Total	6600	\$ 71,793	\$ 0	\$ 71,793

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF HAYWARD

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

Provider NPI:
1124104872

OSHPD Facility Number:
206010876

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	\$ 63,719	\$ 0	\$ 63,719	(Sch 2)
160	.20-.39	Fringe Benefits	6700	32,218	0	32,218	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,622	0	15,622	(Sch 4)
160		Activities - Total	6700	\$ 111,559	\$ 0	\$ 111,559	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 520,745	\$ (41,372)	\$ 479,373	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,299	(10,378)	148,921	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,238,496	(797,832)	440,664	(Sch 6)
165		Administration - Total	6900	\$ 1,918,540	\$ (849,582)	\$ 1,068,958	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 41,372	\$ 41,372	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	10,378	10,378	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	3,254	3,254	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 55,004	\$ 55,004	
167		CDPH Licensing Fees	6900	\$ 0	\$ 17,143	\$ 17,143	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 52,250	\$ 52,250	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 340,362	\$ 340,362	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,932	\$ 0	\$ 60,932	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,624	0	22,624	(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	\$ 83,556	\$ 0	\$ 83,556	
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		\$ 2,185,448	\$ (384,823)	\$ 1,800,625	
200		Total		\$ 8,265,177	\$ (396,684)	\$ 7,868,493	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 579,630	
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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 GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1124104872		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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$579,630	\$579,630

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1124104872		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>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$227,153	(\$28,633)	\$198,520	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,238,496	28,633	1,267,129 *	
							To reclassify medical director fees to the appropriate 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)				
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$520,745	(\$41,372)	\$479,373	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	159,299	(10,378)	148,921	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,267,129	(3,254)	1,263,875 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	41,372	41,372	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	10,378	10,378	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	3,254	3,254	
							To reclassify medical records expenses reported in the administration cost center to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,263,875	(\$340,362)	\$923,513 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	340,362	340,362	
							To reclassify quality assurance fees to the appropriate 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				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$923,513	(\$159,444)	\$764,069 *	
	10.5	070	4	8A-1	070	4	Provision for Bad Debts	0	159,444	159,444 *	
							To reclassify bad debts 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, Section 52000(b)				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1124104872		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	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$764,069	(\$15,103)	\$748,966 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify interest expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000		0	15,103	15,103
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$748,966	(\$17,143)	\$731,823 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify Department of Public Health licensing fees to the appropriate 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	17,143	17,143
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$731,823	(\$52,250)	\$679,573 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance costs to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501		0	52,250	52,250
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$679,573	(\$1,669)	\$677,904 *
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecured property taxes 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		48,837	1,669	50,506

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1124104872		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	10.5	070	4	8A-1	070	4	Provision for Bad Debts 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	*	\$159,444	(\$159,444)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$677,904		
11							To eliminate gifts/donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610 and 2102.3			(\$1,363)	
12							To eliminate nonallowable lobbying activities fees associated with the California Association of Healthcare Facilities. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300 and 2304			(1,405)	
13							To eliminate franchise state and/or federal income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,590)	
14							To abate other operating revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(41,127)	
15							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			(180,755) <u>(\$237,240)</u>	\$440,664

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1124104872		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	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	641	641	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	279	279	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	241	241	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,439	1,439	
	11.7	075	1,2,3	7	066	N/A	Patient Supplies	0	136	136	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	203	203	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	156	156	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	22	22	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	72	72	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	8,741	8,741	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	72	72	
	10.7	165	1,2,3	7	165	N/A	Administration	0	741	741	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	12,743	12,743	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	12,102	12,102	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	11,823	11,823	
To include square footage statistics to agree with the audited statistics for the fiscal year ended December 31, 2010, in order to properly allocate indirect cost. 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	125,185	125,185	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	125,185	125,185	
To include pounds of laundry statistics in order 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	75,111	75,111	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	75,111	75,111	
To include patient meals statistics in order to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF HAYWARD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1124104872		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 1, 2011 through December 31, 2011 Payment Period: January 1, 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	16,562	322	16,884