

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR CONVALESCENT CENTER
OF NORTH LONG BEACH
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFER: 1942389531
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

June 7, 2013

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

WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH
NATIONAL PROVIDER IDENTIFIER (NPI) 1942389531
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$45,808, which resulted from Medi-Cal overpayments

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

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

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

Ash Chawla
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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 CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility No.:
206190334

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	\$ 3,518,195	\$ 83.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 901,960	\$ 21.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,032,489	\$ 24.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 579,940	\$ 13.70
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,790	\$ 0.73
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,167	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 66,530	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 461,031	\$ 10.89
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,052,525	\$ 24.86
11	Cost of Routine Service/Audited Total Costs	\$ 7,965,006	\$ 7,672,628	\$ 181.20
12	Total Patient Days (Adj)	42,344	42,344	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.10	\$ 181.20	
14	Overpayments (Adjs 21 & 22)	\$ 0	\$ 45,808	
15	Medi-Cal Days (Adj 19)	33,777	33,007	
16	Medi-Cal Managed Care Days (Adj 20)		892	
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 CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility No.:
206190334

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 CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility No.:
206190334

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	\$ 86,470	\$ 86,470		
160	Activities	205,147		\$ 205,147	
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	3,226,578	86,470	205,147	3,518,195 *
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	\$ 3,518,195	\$ 86,470	\$ 205,147	\$ 3,518,195

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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	\$ 134,363	\$ 134,363										
010	Housekeeping	164,566	1,231	\$ 165,797									
060	Laundry and Linen	61,107	365	455	\$ 61,927								
065	Dietary	394,000	4,012	4,997	0	\$ 403,009							
155	Social Services	N/A	406	505	0	0	\$ 911						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,229	5,266	0	0	0	0		\$ 9,495	\$ 9,495		
166	Medical Records	95,381	0	0	0	0	0	0		95,381		\$ 95,381	
170	Inservice Education - Nursing	78,968	0	0	0	0	0	0	\$ 78,968				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	54	545	\$ 599
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,105	2,622	0	0	0	0	0	4,727	695	6,978	12,399
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	627	6,302	6,930
083	Speech Pathology		0	0	0	0	0	0	0	0	94	947	1,042
085	Pharmacy		0	0	0	0	0	0	0	0	349	3,510	3,859
090	Laboratory		0	0	0	0	0	0	0	0	22	221	243
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	53	530	583
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		121,690	151,548	61,927	403,009	911	0	78,968	818,053	7,597	76,310	901,960 *
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		325	404	0	0	0	0	0	729	4	38	770
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 928,385	\$ 134,363	\$ 165,797	\$ 61,927	\$ 403,009	\$ 911	\$ -	\$ 78,968	\$ 823,509	\$ 9,495	\$ 95,381	\$ 928,385

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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	\$ 179,484	\$ 179,484										
010	Housekeeping	101,223	1,644	\$ 102,867									
060	Laundry and Linen	59,237	488	282	\$ 60,007								
065	Dietary	319,346	5,360	3,100	0	\$ 327,806							
155	Social Services	3,120	542	314	0	0	\$ 3,975						
160	Activities	18,068	0	0	0	0	0	\$ 18,068					
165	Administration	N/A	5,649	3,267	0	0	0	0		\$ 8,916	\$ 8,916		
166	Medical Records	15,640	0	0	0	0	0	0		15,640		\$ 15,640	
170	Inservice Education - Nursing	14	0	0	0	0	0	0	\$ 14				
ANCILLARY SERVICES													
075	Patient Supplies	42,463	0	0	0	0	0	0	0	42,463	51	89	\$ 42,603
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	524,422	2,812	1,627	0	0	0	0	0	528,861	652	1,144	530,657
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	490,890	0	0	0	0	0	0	0	490,890	589	1,033	492,513
083	Speech Pathology	73,796	0	0	0	0	0	0	0	73,796	89	155	74,040
085	Pharmacy	273,393	0	0	0	0	0	0	0	273,393	328	576	274,297
090	Laboratory	17,184	0	0	0	0	0	0	0	17,184	21	36	17,241
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	41,278	0	0	0	0	0	0	0	41,278	50	87	41,414
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	346,390	162,556	94,026	60,007	327,806	3,975	18,068	14	1,012,842	7,133	12,513	1,032,489 *
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	434	251	0	0	0	0	0	684	4	6	694
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,505,948	\$ 179,484	\$ 102,867	\$ 60,007	\$ 327,806	\$ 3,975	\$ 18,068	\$ 14	\$ 2,481,392	\$ 8,916	\$ 15,640	\$ 2,505,948

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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)	\$ 594,568	95%							
	Property Tax (line 40)	31,567	5%	\$ 626,135						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			5,735	0	\$ 5,735				
060	Laundry and Linen			1,702	0	16	\$ 1,717			
065	Dietary			18,697	0	173	0	\$ 18,870		
155	Social Services			1,891	0	17	0	0	\$ 1,908	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			19,706	0	182	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			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,811	0	91	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	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			567,080	0	5,242	1,717	18,870	1,908	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			1,513	0	14	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 626,135	100%	\$ 626,135	\$ -	\$ 5,735	\$ 1,717	\$ 18,870	\$ 1,908	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1942389531

OSHPD Facility Number:

206190334

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 594,568	95%							
	Property Tax (line 40)	31,567	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,888	\$ 19,888				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	114	0	\$ 114	\$ 108	\$ 6
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,902	1,455	0	11,357	10,784	573
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,314	0	1,314	1,248	66
083	Speech Pathology			0	0	198	0	198	188	10
085	Pharmacy			0	0	732	0	732	695	37
090	Laboratory			0	0	46	0	46	44	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	110	0	110	105	6
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	594,819	15,912	0	610,730	579,940	30,790
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	1,527	8	0	1,534	1,457	77
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 626,135	100%	\$ -	\$ 606,247	\$ 19,888	\$ -	\$ 626,135	\$ 594,568	\$ 31,567

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH
 Provider NPI: 1942389531

OSHPD Facility Number: 206190334

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 33,343												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,282,217												
	Total Costs Allocable as Administration	1,315,560	65%											
167	CDPH Licensing Fees	36,456	2%											
168	Professional Liability Insurance	83,157	4%											
169	Quality Assurance Fees	576,247	29%											
174	Caregiver Training	0	0%											
	Total	2,011,420	100%						\$ 2,011,420					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 42,463	\$ -	\$ 42,463	11,496	\$ 7,519	\$ 208	\$ 475	\$ 3,294	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,727	528,861	9,902	543,490	147,144	96,239	2,667	6,083	42,155	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	490,890	0	490,890	132,904	86,925	2,409	5,495	38,075	0
083	Speech Pathology			0	0	73,796	0	73,796	19,980	13,068	362	826	5,724	0
085	Pharmacy			0	0	273,393	0	273,393	74,018	48,411	1,342	3,060	21,205	0
090	Laboratory			0	0	17,184	0	17,184	4,652	3,043	84	192	1,333	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41,278	0	41,278	11,176	7,309	203	462	3,202	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			3,518,195	818,053	1,012,842	594,819	5,943,909	1,609,254	1,052,525	29,167	66,530	461,031	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	729	684	1,527	2,940	796	521	14	33	228	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,011,420		\$ 3,518,195	\$ 823,509	\$ 2,481,392	\$ 606,247	\$ 7,429,343	\$ 2,011,420					
	Total Administrative Costs							\$ 2,011,420		\$ 1,315,560	\$ 36,456	\$ 83,157	\$ 576,247	\$ -
	Unit Cost Multiplier							0.27073996						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 104,876	\$ 24,556	\$ 19,888	\$ 149,320							
	TOTAL FACILITY COSTS							\$ 9,590,083						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH
 Provider NPI: 1942389531

OSHPD Facility Number:
 206190334

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 Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	0									
010	Housekeeping	273	273								
060	Laundry and Linen	81	81	81							
065	Dietary	890	890	890							
155	Social Services	90	90	90							
160	Activities										
165	Administration	938	938	938							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									42,463	42,463
077	Specialized Support Surfaces									0	0
080	Physical Therapy	467	467	467						543,490	543,490
081	Respiratory Therapy									0	0
082	Occupational Therapy									490,890	490,890
083	Speech Pathology									73,796	73,796
085	Pharmacy									273,393	273,393
090	Laboratory									17,184	17,184
095	Home Health Services									0	0
100	Other Ancillary Services									41,278	41,278
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,993	26,993	26,993	211,720	127,032	3,572,968	3,572,968	3,572,968	5,943,909	5,943,909
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	72	72	72						2,940	2,940
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,804	29,804	29,531	211,720	127,032	3,572,968	3,572,968	3,572,968	7,429,343	7,429,343
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 86,470	\$ 205,147			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024201168	0.057416411			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 134,363	\$ 165,797	\$ 61,927	\$ 403,009	\$ 911	\$ -	\$ 78,968	\$ 9,495	\$ 95,381
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.50822037	5.61432881	0.29249446	3.17250038	0.00025498	0.00000000	0.02210151	0.00127803	0.01283842
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 179,484	\$ 102,867	\$ 60,007	\$ 327,806	\$ 3,975	\$ 18,068	\$ 14	\$ 8,916	\$ 15,640
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.02214468	3.48335801	0.28342597	2.58049859	0.00111266	0.00505686	0.00000392	0.00120013	0.00210517
	TOTAL CAPITAL COSTS - SCH. 5	\$ 626,135	\$ -	\$ 5,735	\$ 1,717	\$ 18,870	\$ 1,908	\$ -	\$ -	\$ 19,888	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.00842169	0.00000000	0.19421283	0.00811172	0.14854796	0.00053408	0.00000000	0.00000000	0.00267696	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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	\$ 105,279	\$ 0	\$ 105,279	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,084	0	29,084	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,484	0	179,484	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 313,847	\$ 0	\$ 313,847	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 127,544	\$ 0	\$ 127,544	(Sch 3)
010	.20-.39	Fringe Benefits	6300	37,022	0	37,022	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	101,223	0	101,223	(Sch 4)
010		Housekeeping - Total	6300	\$ 265,789	\$ 0	\$ 265,789	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 70,250	\$ 0	\$ 70,250	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	25,197	0	25,197	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	433,504	4,855	438,359	(Sch 5)
040		Property Taxes	7300	26,189	5,378	31,567	(Sch 5)
045		Property Insurance	7400	33,343	0	33,343	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	60,762	60,762	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,168,119	\$ 70,995	\$ 1,239,114	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,626	\$ 0	\$ 41,626	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,481	0	19,481	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	59,237	0	59,237	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 120,344	\$ 0	\$ 120,344	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 299,639	\$ 0	\$ 299,639	(Sch 3)
065	.20-.39	Fringe Benefits	6500	94,361	0	94,361	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	319,346	0	319,346	(Sch 4)
065		Dietary - Total	6500	\$ 713,346	\$ 0	\$ 713,346	
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	42,463	0	42,463	(Sch 4)
075		Patient Supplies - Total	8100	\$ 42,463	\$ 0	\$ 42,463	
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 CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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	524,422	0	524,422	(Sch 4)
080		Physical Therapy - Total	8200	\$ 524,422	\$ 0	\$ 524,422	
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	490,890	0	490,890	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 490,890	\$ 0	\$ 490,890	
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	73,796	0	73,796	(Sch 4)
083		Speech Pathology - Total	8280	\$ 73,796	\$ 0	\$ 73,796	
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	264,145	9,248	273,393	(Sch 4)
085		Pharmacy - Total	8300	\$ 264,145	\$ 9,248	\$ 273,393	
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	17,184	0	17,184	(Sch 4)
090		Laboratory - Total	8400	\$ 17,184	\$ 0	\$ 17,184	
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	41,278	0	41,278	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 41,278	\$ 0	\$ 41,278	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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		\$ 1,454,178	\$ 9,248	\$ 1,463,426	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,499,631	\$ 0	\$ 2,499,631	(Sch 2)
105	.20-.39	Fringe Benefits	6110	726,947	0	726,947	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	374,993	(28,603)	346,390	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,601,571	\$ (28,603)	\$ 3,572,968	
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 CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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		\$ 3,601,571	\$ (28,603)	\$ 3,572,968
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,472	\$ 0	\$ 69,472 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,998	0	16,998 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,120	0	3,120 (Sch 4)
155		Social Services - Total	6600	\$ 89,590	\$ 0	\$ 89,590

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH

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

Provider NPI:
1942389531

OSHPD Facility Number:
206190334

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	\$ 157,006	\$ 0	\$ 157,006	(Sch 2)
160	.20-.39	Fringe Benefits	6700	48,141	0	48,141	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,068	0	18,068	(Sch 4)
160		Activities - Total	6700	\$ 223,215	\$ 0	\$ 223,215	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 494,924	\$ (74,583)	\$ 420,341	(Sch 6)
165	.20-.39	Fringe Benefits	6900	155,999	(20,798)	135,201	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,827,099	(1,100,424)	726,675	(Sch 6)
165		Administration - Total	6900	\$ 2,478,022	\$ (1,195,805)	\$ 1,282,217	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 74,583	\$ 74,583	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	20,798	20,798	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	15,640	15,640	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 111,021	\$ 111,021	
167		CDPH Licensing Fees	6900	\$ 0	\$ 36,456	\$ 36,456	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 83,157	\$ 83,157	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 576,247	\$ 576,247	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,994	\$ 0	\$ 62,994	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,974	0	15,974	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	14	0	14	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,982	\$ 0	\$ 78,982	
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		\$ 2,869,809	\$ (388,924)	\$ 2,480,885	
200		Total		\$ 9,927,367	\$ (337,284)	\$ 9,590,083	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 206,799	
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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 CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1942389531		22
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 information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$206,799	\$206,799

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942389531	22		
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	\$1,827,099	(\$60,762)	\$1,766,337 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipmen To reclassify capital related interest expense to the Interest Property, Plant and Equipment cost center 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	0	60,762	60,762	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,766,337	(\$36,456)	\$1,729,881 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify California Department of Public Health licensing fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	36,456	36,456	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,729,881	(\$83,157)	\$1,646,724 *	
	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	83,157	83,157	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942389531		22	
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>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,646,724	(\$576,247)	\$1,070,477 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	576,247	576,247
							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				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,070,477	(\$4,586)	\$1,065,891 *
	10.5	040	4	8A-1	040	4	Property Taxes		26,189	4,586	30,775 *
							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				
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$494,924	(\$74,583)	\$420,341
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		155,999	(20,798)	135,201
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,065,891	(15,640)	1,050,251 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	74,583	74,583
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	20,798	20,798
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	15,640	15,640
							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				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$374,993	(\$4,855)	\$370,138 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		433,504	4,855	438,359
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942389531		22	
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>											
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$370,138	(\$14,500)	\$355,638 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,050,251	14,500	1,064,751 *
							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)				
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$355,638	(\$9,248)	\$346,390
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		264,145	9,248	273,393
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942389531		22	
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	*	\$1,064,751		
11							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			(\$13,721)	
12							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			(13,787)	
13							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			(12,590)	
14							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			<u>(297,978)</u> <u>(\$338,076)</u>	\$726,675
15	10.5	040	4	8A-1	040	4	Property Taxes To adjust the unsecure property tax expense to agree with property taxes bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	\$30,775	\$792	\$31,567

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1942389531		22
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	010	1,2	7	010	N/A	Housekeeping (Square Feet)	0	273	273	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	81	81	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	890	890	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	467	467	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	26,993	26,993	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	72	72	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	90	90	
	10.7	165	1,2,3	7	165	N/A	Administration	0	938	938	
	10.7	175	1,2	7	N/A	N/A	Total Statistics - Square Feet	0	29,804	29,804	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	29,531	29,531	
							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	211,720	211,720	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	211,720	211,720	
							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	127,032	127,032	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	127,032	127,032	
							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 CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942389531	22		
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 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 November 29, 2012 Report Date: November 30, 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	33,777	(770)	33,007	
20	Not Reported			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	892	892	

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR CONVALESCENT CENTER OF NORTH LONG BEACH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1942389531		22
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
21							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$33,613		
22							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>12,195</u> <u>\$45,808</u>	\$45,808	