

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR GARDENS CARE CENTER OF FULLERTON
FULLERTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578656427
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: Matthew Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 12, 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 FULLERTON
NATIONAL PROVIDER IDENTIFIER (NPI) 1578656427
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 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 FULLERTON

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578656427

OSHPD Facility No.:

206301381

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	\$ 2,991,658	\$ 92.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 711,769	\$ 22.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 928,818	\$ 28.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 737,126	\$ 22.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 70,809	\$ 2.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,015	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,773	\$ 1.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 329,328	\$ 10.22
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 755,604	\$ 23.45
11	Cost of Routine Service/Audited Total Costs	\$ 6,972,152	\$ 6,591,901	\$ 204.55
12	Total Patient Days (Adj)	32,226	32,226	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 216.35	\$ 204.55	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 23)	20,853	492	
16	Medi-Cal Managed Care Days (Adj 24)		20,347	
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 FULLERTON

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1578656427

OSHPD Facility No.:

206301381

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 FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility No.:
206301381

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,542	\$ 63,542		
160	Activities	120,579		\$ 120,579	
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	2,807,537	63,542	120,579	2,991,658 *
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	\$ 2,991,658	\$ 63,542	\$ 120,579	\$ 2,991,658

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 113,128	\$ 113,128										
010	Housekeeping	126,342	12,225	\$ 138,567									
060	Laundry and Linen	61,011	3,807	5,228	\$ 70,046								
065	Dietary	295,772	13,816	18,973	0	\$ 328,561							
155	Social Services	N/A	792	1,088	0	0	\$ 1,880						
160	Activities	N/A	223	306	0	0	0	\$ 529					
165	Administration	N/A	4,339	5,959	0	0	0	0		\$ 10,298	\$ 10,298		
166	Medical Records	69,283	551	757	0	0	0	0		70,590		\$ 70,590	
170	Inservice Education - Nursing	75,008	0	0	0	0	0	0	\$ 75,008				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	69	473	\$ 541
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	162	186
080	Physical Therapy		1,151	1,581	0	0	0	0	0	2,732	904	6,194	9,830
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,151	1,581	0	0	0	0	0	2,732	751	5,151	8,635
083	Speech Pathology		1,151	1,581	0	0	0	0	0	2,732	159	1,093	3,985
085	Pharmacy		0	0	0	0	0	0	0	0	405	2,775	3,180
090	Laboratory		0	0	0	0	0	0	0	0	83	567	650
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	156	1,066	1,222
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		73,704	101,216	70,046	328,561	1,880	529	75,008	650,944	7,744	53,082	711,769 *
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		217	298	0	0	0	0	0	514	4	28	546
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 740,544	\$ 113,128	\$ 138,567	\$ 70,046	\$ 328,561	\$ 1,880	\$ 529	\$ 75,008	\$ 659,656	\$ 10,298	\$ 70,590	\$ 740,544

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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	\$ 173,627	\$ 173,627										
010	Housekeeping	35,197	18,763	\$ 53,960									
060	Laundry and Linen	18,433	5,843	2,036	\$ 26,311								
065	Dietary	315,346	21,205	7,388	0	\$ 343,939							
155	Social Services	1,040	1,216	424	0	0	\$ 2,680						
160	Activities	7,833	342	119	0	0	0	\$ 8,294					
165	Administration	N/A	6,660	2,320	0	0	0	0		\$ 8,980	\$ 8,980		
166	Medical Records	13,880	846	295	0	0	0	0		15,020		\$ 15,020	
170	Inservice Education - Nursing	88	0	0	0	0	0	0	\$ 88				
ANCILLARY SERVICES													
075	Patient Supplies	47,451	0	0	0	0	0	0	0	47,451	60	101	\$ 47,612
077	Specialized Support Surfaces	16,274	0	0	0	0	0	0	0	16,274	21	34	16,329
080	Physical Therapy	607,202	1,767	616	0	0	0	0	0	609,585	788	1,318	611,691
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	502,475	1,767	616	0	0	0	0	0	504,858	655	1,096	506,609
083	Speech Pathology	94,932	1,767	616	0	0	0	0	0	97,315	139	233	97,686
085	Pharmacy	278,692	0	0	0	0	0	0	0	278,692	353	591	279,636
090	Laboratory	56,924	0	0	0	0	0	0	0	56,924	72	121	57,117
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	107,070	0	0	0	0	0	0	0	107,070	136	227	107,433
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	376,924	113,120	39,415	26,311	343,939	2,680	8,294	88	910,771	6,753	11,295	928,818 *
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	333	116	0	0	0	0	0	448	4	6	458
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,653,388	\$ 173,627	\$ 53,960	\$ 26,311	\$ 343,939	\$ 2,680	\$ 8,294	\$ 88	\$ 2,629,388	\$ 8,980	\$ 15,020	\$ 2,653,388

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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)	\$ 774,616	91%							
	Property Tax (line 40)	74,410	9%	\$ 849,026						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			91,750	0	\$ 91,750				
060	Laundry and Linen			28,570	0	3,462	\$ 32,032			
065	Dietary			103,689	0	12,563	0	\$ 116,252		
155	Social Services			5,946	0	720	0	0	\$ 6,667	
160	Activities			1,672	0	203	0	0	0	\$ 1,875
165	Administration			32,566	0	3,946	0	0	0	0
166	Medical Records			4,135	0	501	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			8,641	0	1,047	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,641	0	1,047	0	0	0	0
083	Speech Pathology			8,641	0	1,047	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			553,149	0	67,019	32,032	116,252	6,667	1,875
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			1,626	0	197	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 849,026	100%	\$ 849,026	\$ -	\$ 91,750	\$ 32,032	\$ 116,252	\$ 6,667	\$ 1,875

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 774,616	91%							
	Property Tax (line 40)	74,410	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 36,511	\$ 36,511				
166	Medical Records				4,636		\$ 4,636			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	244	31	\$ 275	\$ 251	\$ 24
077	Specialized Support Surfaces			0	0	84	11	94	86	8
080	Physical Therapy			0	9,688	3,204	407	13,298	12,133	1,165
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,688	2,664	338	12,690	11,578	1,112
083	Speech Pathology			0	9,688	565	72	10,325	9,420	905
085	Pharmacy			0	0	1,435	182	1,618	1,476	142
090	Laboratory			0	0	293	37	330	301	29
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	551	70	622	567	54
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	776,993	27,455	3,486	807,934	737,126	70,809
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	1,823	14	2	1,839	1,678	161
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 849,026	100%	\$ -	\$ 807,879	\$ 36,511	\$ 4,635	\$ 849,026	\$ 774,616	\$ 74,410

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,696												
055	Interest - Other	28,148												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	970,995												
	Total Costs Allocable as Administration	1,004,839	66%											
167	CDPH Licensing Fees	22,628	1%											
168	Professional Liability Insurance	66,191	4%											
169	Quality Assurance Fees	437,956	29%											
174	Caregiver Training	0	0%											
	Total	1,531,614	100%						\$ 1,531,614					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 47,451	\$ -	\$ 47,451	10,253	\$ 6,726	\$ 151	\$ 443	\$ 2,932	\$ -
077	Specialized Support Surfaces			0	0	16,274	0	16,274	3,516	2,307	52	152	1,005	0
080	Physical Therapy			0	2,732	609,585	9,688	622,005	134,395	88,172	1,986	5,808	38,430	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,732	504,858	9,688	517,278	111,767	73,327	1,651	4,830	31,959	0
083	Speech Pathology			0	2,732	97,315	9,688	109,735	23,710	15,555	350	1,025	6,780	0
085	Pharmacy			0	0	278,692	0	278,692	60,216	39,506	890	2,602	17,219	0
090	Laboratory			0	0	56,924	0	56,924	12,299	8,069	182	532	3,517	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	107,070	0	107,070	23,134	15,178	342	1,000	6,615	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			2,991,658	650,944	910,771	776,993	5,330,367	1,151,721	755,604	17,015	49,773	329,328	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	514	448	1,823	2,785	602	395	9	26	172	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,531,614		\$ 2,991,658	\$ 659,656	\$ 2,629,388	\$ 807,879	\$ 7,088,581	\$ 1,531,614					
	Total Administrative Costs							\$ 1,531,614		\$ 1,004,839	\$ 22,628	\$ 66,191	\$ 437,956	\$ -
	Unit Cost Multiplier							0.21606780						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 80,889	\$ 24,000	\$ 41,147	\$ 146,035							
	TOTAL FACILITY COSTS							\$ 8,766,230						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 20)	Plant Ops (SQ FT) 5 (Adj 20)	Hskpng (SQ FT) 10 (Adj 20)	Laundry (LBS) 60 (Adj 21)	Dietary (MEALS) 65 (Adj 22)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	1,975	1,975								
060	Laundry and Linen	615	615	615							
065	Dietary	2,232	2,232	2,232							
155	Social Services	128	128	128							
160	Activities	36	36	36							
165	Administration	701	701	701							
166	Medical Records	89	89	89							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									47,451	47,451
077	Specialized Support Surfaces									16,274	16,274
080	Physical Therapy	186	186	186						622,005	622,005
081	Respiratory Therapy									0	0
082	Occupational Therapy	186	186	186						517,278	517,278
083	Speech Pathology	186	186	186						109,735	109,735
085	Pharmacy									278,692	278,692
090	Laboratory									56,924	56,924
095	Home Health Services									0	0
100	Other Ancillary Services									107,070	107,070
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,907	11,907	11,907	161,130	94,980	3,184,461	3,184,461	3,184,461	5,330,367	5,330,367
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	35	35	35						2,785	2,785
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,276	18,276	16,301	161,130	94,980	3,184,461	3,184,461	3,184,461	7,088,581	7,088,581
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 63,542 0.019953769	\$ 120,579 0.037864807			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 113,128 6.18997593	\$ 138,567 8.50053386	\$ 70,046 0.43471522	\$ 328,561 3.45926740	\$ 1,880 0.00059049	\$ 529 0.00016608	\$ 75,008 0.02355438	\$ 10,298 0.00145277	\$ 70,590 0.00995833
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 173,627 9.50027358	\$ 53,960 3.31022884	\$ 26,311 0.16329336	\$ 343,939 3.62117331	\$ 2,680 0.00084151	\$ 8,294 0.00260458	\$ 88 0.00002763	\$ 8,980 0.00126685	\$ 15,020 0.00211892
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 849,026 46.45578901	\$ - 0.00000000	\$ 91,750 5.62850030	\$ 32,032 0.19879500	\$ 116,252 1.22396435	\$ 6,667 0.00209354	\$ 1,875 0.00058881	\$ - 0.00000000	\$ 36,511 0.00515069	\$ 4,636 0.00065394

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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	\$ 87,636	\$ 0	\$ 87,636	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,492	0	25,492	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	173,627	0	173,627	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 286,755	\$ 0	\$ 286,755	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 98,990	\$ 0	\$ 98,990	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,352	0	27,352	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,197	0	35,197	(Sch 4)
010		Housekeeping - Total	6300	\$ 161,539	\$ 0	\$ 161,539	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	46,878	0	46,878	(Sch 5)
025		Depreciation: Equipment	7140	85,176	0	85,176	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	655,213	(12,651)	642,562	(Sch 5)
040		Property Taxes	7300	73,319	1,091	74,410	(Sch 5)
045		Property Insurance	7400	5,696	0	5,696	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 28,148	\$ 28,148	(Sch 6)
057		Subtotal 005 - 055		\$ 1,314,576	\$ 16,588	\$ 1,331,164	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,796	\$ 0	\$ 45,796	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,215	0	15,215	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,433	0	18,433	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,444	\$ 0	\$ 79,444	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 220,620	\$ 0	\$ 220,620	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,152	0	75,152	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	315,346	0	315,346	(Sch 4)
065		Dietary - Total	6500	\$ 611,118	\$ 0	\$ 611,118	
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	63,725	(16,274)	47,451	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63,725	\$ (16,274)	\$ 47,451	
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	16,274	16,274	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 16,274	\$ 16,274	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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	607,202	0	607,202	(Sch 4)
080		Physical Therapy - Total	8200	\$ 607,202	\$ 0	\$ 607,202	
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	502,475	0	502,475	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 502,475	\$ 0	\$ 502,475	
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	94,932	0	94,932	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94,932	\$ 0	\$ 94,932	
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	278,692	0	278,692	(Sch 4)
085		Pharmacy - Total	8300	\$ 278,692	\$ 0	\$ 278,692	
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	56,924	0	56,924	(Sch 4)
090		Laboratory - Total	8400	\$ 56,924	\$ 0	\$ 56,924	
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	94,419	12,651	107,070	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 94,419	\$ 12,651	\$ 107,070	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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		\$ 1,698,369	\$ 12,651	\$ 1,711,020	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,114,732	\$ 0	\$ 2,114,732	(Sch 2)
105	.20-.39	Fringe Benefits	6110	692,805	0	692,805	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	393,424	(16,500)	376,924	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,200,961	\$ (16,500)	\$ 3,184,461	
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 FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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		\$ 3,200,961	\$ (16,500)	\$ 3,184,461
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 46,097	\$ 0	\$ 46,097 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,445	0	17,445 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,040	0	1,040 (Sch 4)
155		Social Services - Total	6600	\$ 64,582	\$ 0	\$ 64,582

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CARE CENTER OF FULLERTON

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

Provider NPI:
1578656427

OSHPD Facility Number:
206301381

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	\$ 92,986	\$ 0	\$ 92,986	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,593	0	27,593	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,833	0	7,833	(Sch 4)
160		Activities - Total	6700	\$ 128,412	\$ 0	\$ 128,412	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 522,223	\$ (55,164)	\$ 467,059	(Sch 6)
165	.20-.39	Fringe Benefits	6900	124,479	(14,119)	110,360	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,418,354	(1,024,778)	393,576	(Sch 6)
165		Administration - Total	6900	\$ 2,065,056	\$ (1,094,061)	\$ 970,995	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 55,164	\$ 55,164	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	14,119	14,119	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	13,880	13,880	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 83,163	\$ 83,163	
167		CDPH Licensing Fees	6900	\$ 0	\$ 22,628	\$ 22,628	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 66,191	\$ 66,191	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 437,956	\$ 437,956	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,875	\$ 0	\$ 61,875	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,133	0	13,133	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	88	0	88	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,096	\$ 0	\$ 75,096	
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		\$ 2,333,146	\$ (484,123)	\$ 1,849,023	
200		Total		\$ 9,237,614	\$ (471,384)	\$ 8,766,230	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 259,339	
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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 FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578656427		24
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 in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$259,339	\$259,339

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578656427	24		
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	\$1,418,354	(\$66,191)	\$1,352,163 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc To reclassify liability insurance expense to the appropriate cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	66,191	66,191	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,352,163	(\$22,628)	\$1,329,535 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	22,628	22,628	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,329,535	(\$437,956)	\$891,579 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	437,956	437,956	
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$63,725	(\$16,274)	\$47,451	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor To reclassify specialized support surface expenses to the appropriate cost center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	16,274	16,274	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$891,579	(\$28,148)	\$863,431 *	
	10.5	055	4	8A-1	055	4	Interest - Other To reclassify interest expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	28,148	28,148	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578656427	24		
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>											
7	10.5	035	4	8A-1	035	4	Leases and Rentals	\$655,213	(\$12,651)	\$642,562	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify transportation/ambulance service expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	94,419	12,651	107,070	
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$863,431	(\$5,728)	\$857,703 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify personal property tax expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	73,319	5,728	79,047 *	
9	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$522,223	(\$55,164)	\$467,059	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	124,479	(14,119)	110,360	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 857,703	(13,880)	843,823 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	55,164	55,164	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	14,119	14,119	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor To reclassify the medical records service fees to the Medical Records cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000	0	13,880	13,880	
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$393,424	(\$16,500)	\$376,924	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 843,823	16,500	860,323 *	

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1578656427		24
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	*	\$860,323		
11							To eliminate non-allowable lobbying fees. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2139			(\$1,794)	
12							To adjust reported home office costs to agree with the SnF Management Company, Inc. Home Office Audited Report for fiscal period ended December 31, 2011 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			(180,921)	
13							To abate other income against administration. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			(31,982)	
14							To eliminate bad debt expense that is not recognized under Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(236,854)	
15							To eliminate state 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)	
16							To eliminate entertainment expense that is not allowable under Medi-Cal program. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.2, 2102.3, 2103, 2105.8 and 2144.3			(2,374)	
17							To eliminate administrative supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124(b)			(232) <u>(\$466,747)</u> \$393,576	
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1578656427		24
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	040	4	8A-1	040	4	Property Taxes	*	\$79,047		
18							To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1			\$1,091	
19							To eliminate personal property tax expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			<u>(5,728)</u> <u>(\$4,637)</u> \$74,410	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1578656427		24
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>											
20	10.7	010	1,2	7	010	N/A	Housekeeping (Square Feet)	0	1,975	1,975	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	615	615	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,232	2,232	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	186	186	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	186	186	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	186	186	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	11,907	11,907	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	35	35	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	128	128	
	10.7	160	1,2,3	7	160	N/A	Activities	0	36	36	
	10.7	165	1,2,3	7	165	N/A	Administration	0	701	701	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	89	89	
	10.7	175	1,2	7	N/A	N/A	Total Statistics - Square Feet	0	18,276	18,276	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	16,301	16,301	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
21	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	161,130	161,130	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	161,130	161,130	
To establish the correct laundry pounds in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
22	10.7	105	5	7	105	N/A	Skilled Nursing Care (Dietary Meals)	0	94,980	94,980	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	94,980	94,980	
To establish the correct dietary meals in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CARE CENTER OF FULLERTON							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1578656427		24
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>											
23	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through September 30, 2012 Report Date: October 22, 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	20,853	(20,361)	492	
24	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	20,347	20,347	