

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR GARDENS CONVALESCENT
CENTER OF SAN DIEGO
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730176538
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: Lee Ly**



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 GARDENS CONVALESCENT CENTER OF SAN DIEGO
NATIONAL PROVIDER IDENTIFIER (NPI) 1730176538
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 \$1,272, 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 GARDENS CONVALESCENT CENTER OF SAN DIEGO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1730176538

OSHPD Facility No.:

206370687

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	\$ 2,546,389	\$ 75.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 693,271	\$ 20.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 724,056	\$ 21.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 373,639	\$ 11.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 42,412	\$ 1.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,851	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,312	\$ 1.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 346,422	\$ 10.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 726,280	\$ 21.63
11	Cost of Routine Service/Audited Total Costs	\$ 5,792,825	\$ 5,519,631	\$ 164.37
12	Total Patient Days (Adj)	33,581	33,581	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 172.50	\$ 164.37	
14	Overpayments (Adj 21, 22)	\$ 0	\$ 1,272	
15	Medi-Cal Days (Adj 20)	26,918	26,653	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility No.:
206370687

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 CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility No.:
206370687

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	\$ 53,013	\$ 53,013		
160	Activities	86,883		\$ 86,883	
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	2,406,493	53,013	86,883	2,546,389
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	\$ 2,546,389	\$ 53,013	\$ 86,883	\$ 2,546,389

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	\$ 86,861	\$ 86,861										
010	Housekeeping	130,996	-	\$ 130,996									
060	Laundry and Linen	70,527	2,874	4,334	\$ 77,735								
065	Dietary	288,214	8,394	12,660	0	\$ 309,268							
155	Social Services	N/A	6,746	10,174	0	\$ 16,920							
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,449	11,234	0	0	0	0		\$ 18,683	\$ 18,683		
166	Medical Records	80,934	946	1,426	0	0	0	0		83,306		\$ 83,306	
170	Inservice Education - Nursing	79,667	0	0	0	0	0	0	\$ 79,667				
ANCILLARY SERVICES													
075	Patient Supplies		2,361	3,561	0	0	0	0	0	5,923	197	878	\$ 6,998
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	52	233	285
080	Physical Therapy		3,809	5,744	0	0	0	0	0	9,553	1,630	7,268	18,452
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	1,250	5,574	6,824
083	Speech Pathology		0	0	0	0	0	0	0	0	656	2,927	3,584
085	Pharmacy		951	1,434	0	0	0	0	0	2,385	531	2,369	5,285
090	Laboratory		0	0	0	0	0	0	0	0	61	273	334
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	105	468	573
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		52,739	79,536	77,735	309,268	16,920	0	79,667	615,866	14,179	63,226	693,271 *
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		592	892	0	0	0	0	0	1,484	20	90	1,594
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 737,199	\$ 86,861	\$ 130,996	\$ 77,735	\$ 309,268	\$ 16,920	\$ -	\$ 79,667	\$ 635,211	\$ 18,683	\$ 83,306	\$ 737,199

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	\$ 163,844	\$ 163,844										
010	Housekeeping	36,667	0	\$ 36,667									
060	Laundry and Linen	38,659	5,421	1,213	\$ 45,293								
065	Dietary	251,298	15,834	3,544	0	\$ 270,676							
155	Social Services	195	12,725	2,848	0	0	\$ 15,768						
160	Activities	10,792	0	0	0	0	0	\$ 10,792					
165	Administration	N/A	14,051	3,144	0	0	0	0		\$ 17,195	\$ 17,195		
166	Medical Records	13,770	1,784	399	0	0	0	0		15,953		\$ 15,953	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	34,801	4,454	997	0	0	0	0	0	40,252	181	168	\$ 40,602
077	Specialized Support Surfaces	15,607	0	0	0	0	0	0	0	15,607	48	45	15,700
080	Physical Therapy	448,863	7,185	1,608	0	0	0	0	0	457,656	1,500	1,392	460,548
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	374,020	0	0	0	0	0	0	0	374,020	1,150	1,067	376,238
083	Speech Pathology	196,426	0	0	0	0	0	0	0	196,426	604	561	197,591
085	Pharmacy	149,265	1,794	401	0	0	0	0	0	151,460	489	454	152,403
090	Laboratory	18,323	0	0	0	0	0	0	0	18,323	56	52	18,432
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,433	0	0	0	0	0	0	0	31,433	97	90	31,619
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	234,626	99,480	22,263	45,293	270,676	15,768	10,792	0	698,898	13,050	12,108	724,056 *
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	1,116	250	0	0	0	0	0	1,366	19	17	1,402
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,018,589	\$ 163,844	\$ 36,667	\$ 45,293	\$ 270,676	\$ 15,768	\$ 10,792	\$ -	\$ 1,985,441	\$ 17,195	\$ 15,953	\$ 2,018,589

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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)	\$ 420,808	90%							
	Property Tax (line 40)	47,766	10%	\$ 468,574						
005	Plant Operations and Maintenance			6,520	\$ 6,520					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			15,288	216	0	\$ 15,503			
065	Dietary			44,654	630	0	0	\$ 45,284		
155	Social Services			35,886	506	0	0	0	\$ 36,393	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			39,624	559	0	0	0	0	0
166	Medical Records			5,030	71	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,562	177	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,262	286	0	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			5,058	71	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			280,543	3,959	0	15,503	45,284	36,393	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			3,147	44	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,574	100%	\$ 468,574	\$ 6,520	\$ -	\$ 15,503	\$ 45,284	\$ 36,393	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1730176538

OSHPD Facility Number:

206370687

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 420,808	90%							
	Property Tax (line 40)	47,766	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 40,183	\$ 40,183				
166	Medical Records				5,101		\$ 5,101			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	12,739	423	54	\$ 13,216	\$ 11,869	\$ 1,347
077	Specialized Support Surfaces			0	0	112	14	126	114	13
080	Physical Therapy			0	20,547	3,506	445	24,499	22,001	2,497
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,688	341	3,030	2,721	309
083	Speech Pathology			0	0	1,412	179	1,591	1,429	162
085	Pharmacy			0	5,130	1,143	145	6,418	5,763	654
090	Laboratory			0	0	132	17	148	133	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	226	29	255	229	26
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	381,682	30,497	3,872	416,051	373,639	42,412
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	3,192	43	6	3,241	2,910	330
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 468,574	100%	\$ -	\$ 423,290	\$ 40,183	\$ 5,101	\$ 468,574	\$ 420,808	\$ 47,766

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO
 Provider NPI: 1730176538

OSHPD Facility Number: 206370687

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,637												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	951,305												
	Total Costs Allocable as Administration	956,942	64%											
167	CDPH Licensing Fees	23,520	2%											
168	Professional Liability Insurance	64,973	4%											
169	Quality Assurance Fees	456,443	30%											
174	Caregiver Training	0	0%											
	Total	1,501,878	100%						\$ 1,501,878					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 5,923	\$ 40,252	\$ 12,739	\$ 58,914	15,828	\$ 10,085	\$ 248	\$ 685	\$ 4,810	\$ -
077	Specialized Support Surfaces			0	0	15,607	0	15,607	4,193	2,672	66	181	1,274	0
080	Physical Therapy			0	9,553	457,656	20,547	487,756	131,039	83,493	2,052	5,669	39,825	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	374,020	0	374,020	100,483	64,024	1,574	4,347	30,538	0
083	Speech Pathology			0	0	196,426	0	196,426	52,771	33,624	826	2,283	16,038	0
085	Pharmacy			0	2,385	151,460	5,130	158,975	42,710	27,213	669	1,848	12,980	0
090	Laboratory			0	0	18,323	0	18,323	4,923	3,136	77	213	1,496	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,433	0	31,433	8,445	5,381	132	365	2,566	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			2,546,389	615,866	698,898	381,682	4,242,835	1,139,865	726,280	17,851	49,312	346,422	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	1,484	1,366	3,192	6,042	1,623	1,034	25	70	493	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,501,878		\$ 2,546,389	\$ 635,211	\$ 1,985,441	\$ 423,290	\$ 5,590,330	\$ 1,501,878					
	Total Administrative Costs							\$ 1,501,878		\$ 956,942	\$ 23,520	\$ 64,973	\$ 456,443	\$ -
	Unit Cost Multiplier							0.26865639						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 101,988	\$ 33,148	\$ 45,284	\$ 180,421							
	TOTAL FACILITY COSTS							\$ 7,272,629						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEG 1730176538

Provider NPI:

OSHPD Facility Number: 206370687

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	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	232									
010	Housekeeping										
060	Laundry and Linen	544	544	544							
065	Dietary	1,589	1,589	1,589							
155	Social Services	1,277	1,277	1,277							
160	Activities										
165	Administration	1,410	1,410	1,410							
166	Medical Records	179	179	179							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	447	447	447						58,914	58,914
077	Specialized Support Surfaces									15,607	15,607
080	Physical Therapy	721	721	721						487,756	487,756
081	Respiratory Therapy									0	0
082	Occupational Therapy									374,020	374,020
083	Speech Pathology									196,426	196,426
085	Pharmacy	180	180	180						158,975	158,975
090	Laboratory									18,323	18,323
095	Home Health Services									0	0
100	Other Ancillary Services									31,433	31,433
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,983	9,983	9,983	165,425	99,255	2,641,119	2,641,119	2,641,119	4,242,835	4,242,835
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	112	112	112						6,042	6,042
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,674	16,442	16,442	165,425	99,255	2,641,119	2,641,119	2,641,119	5,590,330	5,590,330
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 53,013 0.020072174	\$ 86,883 0.032896284			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 86,861 5.28287313	\$ 130,996 7.96715728	\$ 77,735 0.46991094	\$ 309,268 3.11589641	\$ 16,920 0.00640649	\$ - 0.00000000	\$ 79,667 0.03016411	\$ 18,683 0.00334194	\$ 83,306 0.01490176
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 163,844 9.96496777	\$ 36,667 2.23008150	\$ 45,293 0.27379844	\$ 270,676 2.72707605	\$ 15,768 0.00597023	\$ 10,792 0.00408615	\$ - 0.00000000	\$ 17,195 0.00307585	\$ 15,953 0.00285366
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 468,574 28.10207509	\$ 6,520 0.39652606	\$ - 0.00000000	\$ 15,503 0.09371763	\$ 45,284 0.45624177	\$ 36,393 0.01377928	\$ - 0.00000000	\$ - 0.00000000	\$ 40,183 0.00718795	\$ 5,101 0.00091251

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	\$ 66,962	\$ 0	\$ 66,962	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,899	0	19,899	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	163,844	0	163,844	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 250,705	\$ 0	\$ 250,705	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 101,370	\$ 0	\$ 101,370	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,626	0	29,626	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	36,667	0	36,667	(Sch 4)
010		Housekeeping - Total	6300	\$ 167,663	\$ 0	\$ 167,663	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	40,097	0	40,097	(Sch 5)
025		Depreciation: Equipment	7140	38,879	0	38,879	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	327,613	(9,263)	318,350	(Sch 5)
040		Property Taxes	7300	45,769	1,997	47,766	(Sch 5)
045		Property Insurance	7400	5,637	0	5,637	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	23,482	23,482	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 876,363	\$ 16,216	\$ 892,579	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,312	\$ 0	\$ 52,312	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,215	0	18,215	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	38,659	0	38,659	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 109,186	\$ 0	\$ 109,186	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 222,707	\$ 0	\$ 222,707	(Sch 3)
065	.20-.39	Fringe Benefits	6500	65,507	0	65,507	(Sch 3)
065	.79	Agency Staff	6500	251,298	(251,298)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	0	251,298	251,298	(Sch 4)
065		Dietary - Total	6500	\$ 539,512	\$ 0	\$ 539,512	
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	0	34,801	34,801	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 34,801	\$ 34,801	
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	50,408	(50,408)	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	15,607	15,607	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 50,408	\$ (34,801)	\$ 15,607	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	0	448,863	448,863	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 448,863	\$ 448,863	
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	448,863	(448,863)	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 448,863	\$ (448,863)	\$ 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	0	374,020	374,020	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 374,020	\$ 374,020	
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	374,020	(374,020)	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	196,426	196,426	(Sch 4)
083		Speech Pathology - Total	8280	\$ 374,020	\$ (177,594)	\$ 196,426	
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	196,426	(196,426)	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	149,265	149,265	(Sch 4)
085		Pharmacy - Total	8300	\$ 196,426	\$ (47,161)	\$ 149,265	
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	149,265	(149,265)	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	18,323	18,323	(Sch 4)
090		Laboratory - Total	8400	\$ 149,265	\$ (130,942)	\$ 18,323	
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	18,323	(18,323)	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 18,323	\$ (18,323)	\$ 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	0	31,433	31,433	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 31,433	\$ 31,433	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	22,170	(22,170)	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 22,170	\$ (22,170)	\$ 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		\$ 1,259,475	\$ 9,263	\$ 1,268,738	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,900,150	\$ 0	\$ 1,900,150	(Sch 2)
105	.20-.39	Fringe Benefits	6110	506,343	0	506,343	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	244,936	(10,310)	234,626	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,651,429	\$ (10,310)	\$ 2,641,119	
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 CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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		\$ 2,651,429	\$ (10,310)	\$ 2,641,119
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,671	\$ 0	\$ 41,671 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,342	0	11,342 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	195	0	195 (Sch 4)
155		Social Services - Total	6600	\$ 53,208	\$ 0	\$ 53,208

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

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

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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	\$ 65,646	\$ 0	\$ 65,646	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,237	0	21,237	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,792	0	10,792	(Sch 4)
160		Activities - Total	6700	\$ 97,675	\$ 0	\$ 97,675	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 542,219	\$ (64,160)	\$ 478,059	(Sch 6)
165	.20-.39	Fringe Benefits	6900	144,835	(16,774)	128,061	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,217,307	(872,122)	345,185	(Sch 6)
165		Administration - Total	6900	\$ 1,904,361	\$ (953,056)	\$ 951,305	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 64,160	\$ 64,160	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	16,774	16,774	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	13,770	13,770	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 94,704	\$ 94,704	
167		CDPH Licensing Fees	6900	\$ 0	\$ 23,520	\$ 23,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 64,973	\$ 64,973	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 456,443	\$ 456,443	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,140	\$ 0	\$ 63,140	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,527	0	16,527	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 79,667	\$ 0	\$ 79,667	
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		\$ 2,134,911	\$ (313,416)	\$ 1,821,495	
200		Total		\$ 7,570,876	\$ (298,247)	\$ 7,272,629	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 117,062	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO

Provider NPI:
1730176538

OSHPD Facility Number:
206370687

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	(9,263)	(8,447)	(816)						
040	4	Property Taxes	1,997						1,997		
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	23,482							23,482	
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	(251,298)			(251,298)					
065	4	Dietary - Other - Nonlabor	251,298			251,298					
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	34,801			34,801					
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	(50,408)			(50,408)					
077	4	Specialized Support Surfaces - Other - Nonlabor	15,607			15,607					
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	448,863			448,863					
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	(448,863)			(448,863)					
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	374,020			374,020					
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	(374,020)			(374,020)					

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1730176538		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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include group health insurance costs for informational purposes onl 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230		\$0	\$117,062	\$117,062

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730176538		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>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$327,613	(\$8,447)	\$319,166 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify ancillary medical equipment 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	8,447	8,447 *
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$319,166	(\$816)	\$318,350
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify ambulance transport expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 8,447	816	9,263 *
4	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$251,298	(\$251,298)	\$0
	10.5	077	3	8A-1	077	3	Specialized Support Surfaces - Agency Staff	50,408	(50,408)	0
	10.5	081	3	8A-1	081	3	Respiratory Therapy - Agency Staff	448,863	(448,863)	0
	10.5	083	3	8A-1	083	3	Speech Pathology - Agency Staff	374,020	(374,020)	0
	10.5	085	3	8A-1	085	3	Pharmacy - Agency Staff	196,426	(196,426)	0
	10.5	090	3	8A-1	090	3	Laboratory - Agency Staff	149,265	(149,265)	0
	10.5	095	3	8A-1	095	3	Home Health Services - Agency Staff	18,323	(18,323)	0
	10.5	101	3	8A-1	101	3	Subacute Care Ancillary Services - Agency Staff	22,170	(22,170)	0
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	251,298	251,298
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	0	34,801	34,801
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	0	15,607	15,607
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	448,863	448,863
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	374,020	374,020
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	0	196,426	196,426
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	0	149,265	149,265
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	0	18,323	18,323
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor To reclassify other - nonlabor expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 9,263	22,170	31,433

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730176538		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	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$244,936	(\$1,410)	\$243,526 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	542,219	(64,160)	478,059
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	144,835	(16,774)	128,061
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,217,307	(12,360)	1,204,947 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	64,160	64,160
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	16,774	16,774
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	13,770	13,770
	To reclassify medical records expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8									
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$243,526	(\$8,900)	\$234,626
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,204,947	8,900	1,213,847 *
	To reclassify medical director expense 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									
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,213,847	(\$1,997)	\$1,211,850 *
	10.5	040	4	8A-1	040	4	Property Taxes	45,769	1,997	47,766
	To reclassify personal property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8									
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,211,850	(\$23,482)	\$1,188,368 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	23,482	23,482
	To reclassify interest expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8									

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1730176538		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	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,188,368	(\$23,520)	\$1,164,848	*
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		0	23,520	23,520	
							To reclassify California Department of Public Health licensing fees 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					
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,164,848	(\$64,973)	\$1,099,875	*
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		0	64,973	64,973	
							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					
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,099,875	(\$456,443)	\$643,432	*
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	456,443	456,443	
							To reclassify quality assurance fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730176538		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	*	\$643,432		
12							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			(\$77,769)	
13							To abate other operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(4,408)	
14							To abate other non-operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(19,896)	
15							To eliminate liability insurance expense that is not applicable for the period under audit and to agree with the provider's liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(3,500)	
16							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>(192,674)</u> <u>(\$298,247)</u>	\$345,185

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1730176538		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>											
17	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	232	232	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	544	544	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,589	1,589	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	447	447	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	721	721	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	180	180	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,983	9,983	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	112	112	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,277	1,277	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,410	1,410	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	179	179	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	16,674	16,674	
	10.7	175	2,3	7	N/A	N/A	Total Statistics - Square Feet	0	16,442	16,442	
To include the square footage statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
18	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	165,425	165,425	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	165,425	165,425	
To include laundry statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
19	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	99,255	99,255	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	99,255	99,255	
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 GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1730176538		22
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
20	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: November 30, 2012 Payment Period: January 1, 2011 through November 29, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,918	(265)	26,653	

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT CENTER OF SAN DIEGO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730176538		22
Report References												
Cost Report			Audit Report				Explanation of Audit Adjustments					
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		\$445			
22							To report 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>827</u> <u>\$1,272</u>	\$1,272		