

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR CARE CENTER OF PETALUMA
PETALUMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255622817
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: Jeannette Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 20, 2013

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

WINDSOR CARE CENTER OF PETALUMA
NATIONAL PROVIDER IDENTIFIER (NPI) 1255622817
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.

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 \$6,172, 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

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 CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility No.:
206490931

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	\$ 1,912,683	\$ 125.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 321,248	\$ 21.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 543,073	\$ 35.49
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 147,592	\$ 9.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,132	\$ 1.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,719	\$ 1.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,372	\$ 2.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 181,273	\$ 11.85
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 694,608	\$ 45.40
11	Cost of Routine Service/Audited Total Costs	\$ 4,037,126	\$ 3,877,700	\$ 253.44
12	Total Patient Days (Adj)	15,300	15,300	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 263.86	\$ 253.44	
14	Overpayments (Adjs 18 & 19)	\$ 0	\$ 6,172	
15	Medi-Cal Days (Adj 16)	10,509	134	
16	Medi-Cal Managed Care Days (Adj 17)		10,361	
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 CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility No.:
206490931

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 CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility No.:
206490931

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	\$ 36,784	\$ 36,784		
160	Activities	54,144		\$ 54,144	
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	1,821,755	36,784	54,144	1,912,683
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	\$ 1,912,683	\$ 36,784	\$ 54,144	\$ 1,912,683

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

Fiscal Period:
MAY 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	\$ 47,786	\$ 47,786										
010	Housekeeping	0	125	\$ 125									
060	Laundry and Linen	0	765	2	\$ 767								
065	Dietary	210,903	8,759	23	0	\$ 219,684							
155	Social Services	N/A	317	1	0	0	\$ 318						
160	Activities	N/A	317	1	0	0	0	\$ 318					
165	Administration	N/A	3,694	10	0	0	0	0		\$ 3,704	\$ 3,704		
166	Medical Records	25,310	954	2	0	0	0	0		26,266		\$ 26,266	
170	Inservice Education - Nursing	44,417	687	2	0	0	0	0	\$ 45,106				
ANCILLARY SERVICES													
075	Patient Supplies		71	0	0	0	0	0	0	71	15	106	\$ 192
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		523	1	0	0	0	0	0	525	172	1,217	1,913
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,420	4	0	0	0	0	0	1,424	153	1,083	2,659
083	Speech Pathology		349	1	0	0	0	0	0	350	80	565	995
085	Pharmacy		310	1	0	0	0	0	0	310	72	512	894
090	Laboratory		0	0	0	0	0	0	0	0	8	57	65
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	34	240	274
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		29,336	77	767	219,684	318	318	45,106	295,606	3,169	22,474	321,248 *
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		160	0	0	0	0	0	0	161	2	12	175
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 328,416	\$ 47,786	\$ 125	\$ 767	\$ 219,684	\$ 318	\$ 318	\$ 45,106	\$ 298,446	\$ 3,704	\$ 26,266	\$ 328,416

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

Fiscal Period:
MAY 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	\$ 113,808	\$ 113,808										
010	Housekeeping	131,404	297	\$ 131,701									
060	Laundry and Linen	70,128	1,822	2,114	\$ 74,065								
065	Dietary	115,316	20,860	24,202	0	\$ 160,378							
155	Social Services	2,100	754	875	0	0	\$ 3,730						
160	Activities	6,477	754	875	0	0	0	\$ 8,107					
165	Administration	N/A	8,798	10,208	0	0	0	0		\$ 19,006	\$ 19,006		
166	Medical Records	2,377	2,272	2,636	0	0	0	0		7,284		\$ 7,284	
170	Inservice Education - Nursing	0	1,636	1,898	0	0	0	0	\$ 3,534				
ANCILLARY SERVICES													
075	Patient Supplies	12,888	170	197	0	0	0	0	0	13,254	77	29	\$ 13,360
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	150,833	1,246	1,446	0	0	0	0	0	153,525	881	338	154,743
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	124,664	3,382	3,924	0	0	0	0	0	131,970	783	300	133,053
083	Speech Pathology	69,017	831	964	0	0	0	0	0	70,811	409	157	71,377
085	Pharmacy	62,501	737	856	0	0	0	0	0	64,094	370	142	64,606
090	Laboratory	7,339	0	0	0	0	0	0	0	7,339	41	16	7,396
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,769	0	0	0	0	0	0	0	30,769	174	67	31,009
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	119,834	69,868	81,064	74,065	160,378	3,730	8,107	3,534	520,579	16,262	6,232	543,073 *
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	381	443	0	0	0	0	0	824	9	3	836
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,019,455	\$ 113,808	\$ 131,701	\$ 74,065	\$ 160,378	\$ 3,730	\$ 8,107	\$ 3,534	\$ 993,165	\$ 19,006	\$ 7,284	\$ 1,019,455

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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)	\$ 159,304	89%							
	Property Tax (line 40)	20,650	11%	\$ 179,954						
005	Plant Operations and Maintenance			7,857	\$ 7,857					
010	Housekeeping			449	20	\$ 469				
060	Laundry and Linen			2,756	126	8	\$ 2,889			
065	Dietary			31,543	1,440	86	0	\$ 33,070		
155	Social Services			1,141	52	3	0	0	\$ 1,196	
160	Activities			1,141	52	3	0	0	0	\$ 1,196
165	Administration			13,304	607	36	0	0	0	0
166	Medical Records			3,435	157	9	0	0	0	0
170	Inservice Education - Nursing			2,474	113	7	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			256	12	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,884	86	5	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,114	233	14	0	0	0	0
083	Speech Pathology			1,256	57	3	0	0	0	0
085	Pharmacy			1,115	51	3	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			105,652	4,823	289	2,889	33,070	1,196	1,196
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			577	26	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 179,954	100%	\$ 179,954	\$ 7,857	\$ 469	\$ 2,889	\$ 33,070	\$ 1,196	\$ 1,196

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 159,304	89%							
	Property Tax (line 40)	20,650	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,948	\$ 13,948				
166	Medical Records				3,601		\$ 3,601			
170	Inservice Education - Nursing			\$ 2,593						
	ANCILLARY SERVICES									
075	Patient Supplies			0	269	56	15	\$ 340	\$ 301	\$ 39
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,975	646	167	2,789	2,469	320
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,362	575	148	6,085	5,387	698
083	Speech Pathology			0	1,317	300	78	1,695	1,500	194
085	Pharmacy			0	1,169	272	70	1,511	1,337	173
090	Laboratory			0	0	30	8	38	34	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	127	33	160	142	18
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			2,593	151,709	11,934	3,081	166,724	147,592	19,132 *
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	605	7	2	613	543	70
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 179,954	100%	\$ 2,593	\$ 162,405	\$ 13,948	\$ 3,601	\$ 179,954	\$ 159,304	\$ 20,650

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

Fiscal Period:
MAY 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. 74% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 3,620												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	808,209												
	Total Costs Allocable as Administration	811,829	74%											
167	CDPH Licensing Fees	28,891	3%											
168	Professional Liability Insurance	39,004	4%											
169	Quality Assurance Fees	211,864	19%											
174	Caregiver Training	0	0%											
	Total	1,091,588	100%						\$ 1,091,588					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 71	\$ 13,254	\$ 269	\$ 13,594	4,408	\$ 3,278	\$ 117	\$ 157	\$ 855	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	525	153,525	1,975	156,024	50,588	37,623	1,339	1,808	9,819	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,424	131,970	5,362	138,755	44,989	33,459	1,191	1,608	8,732	0
083	Speech Pathology			0	350	70,811	1,317	72,478	23,500	17,477	622	840	4,561	0
085	Pharmacy			0	310	64,094	1,169	65,573	21,261	15,812	563	760	4,126	0
090	Laboratory			0	0	7,339	0	7,339	2,380	1,770	63	85	462	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,769	0	30,769	9,976	7,419	264	356	1,936	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			1,912,683	295,606	520,579	151,709	2,880,576	933,972	694,608	24,719	33,372	181,273	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	161	824	605	1,589	515	383	14	18	100	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,091,588		\$ 1,912,683	\$ 298,446	\$ 993,165	\$ 162,405	\$ 3,366,698	\$ 1,091,588					
	Total Administrative Costs							\$ 1,091,588		\$ 811,829	\$ 28,891	\$ 39,004	\$ 211,864	\$ -
	Unit Cost Multiplier							0.32423101						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 29,970	\$ 26,290	\$ 17,549	\$ 73,810							
	TOTAL FACILITY COSTS							\$ 4,532,096						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 15)	Dietary (MEALS) 65 (Adj 14)	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	613									
010	Housekeeping	35	35								
060	Laundry and Linen	215	215	215							
065	Dietary	2,461	2,461	2,461							
155	Social Services	89	89	89							
160	Activities	89	89	89							
165	Administration	1,038	1,038	1,038							
166	Medical Records	268	268	268							
170	Inservice Education - Nursing	193	193	193							
	ANCILLARY SERVICES										
075	Patient Supplies	20	20	20						13,594	13,594
077	Specialized Support Surfaces									0	0
080	Physical Therapy	147	147	147						156,024	156,024
081	Respiratory Therapy									0	0
082	Occupational Therapy	399	399	399						138,755	138,755
083	Speech Pathology	98	98	98						72,478	72,478
085	Pharmacy	87	87	87						65,573	65,573
090	Laboratory									7,339	7,339
095	Home Health Services									0	0
100	Other Ancillary Services									30,769	30,769
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,243	8,243	8,243	76,500	45,900	1,941,589	1,941,589	1,941,589	2,880,576	2,880,576
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	45	45	45						1,589	1,589
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,040	13,427	13,392	76,500	45,900	1,941,589	1,941,589	1,941,589	3,366,698	3,366,698
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,784 0.018945307	\$ 54,144 0.027886437			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,786 3.55894839	\$ 125 0.00930131	\$ 767 0.01002841	\$ 219,684 4.78615387	\$ 318 0.00016356	\$ 318 0.00016356	\$ 45,106 0.02323132	\$ 3,704 0.00110014	\$ 26,266 0.00780180
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 113,808 8.47605571	\$ 131,701 9.83427882	\$ 74,065 0.96816630	\$ 160,378 3.49406826	\$ 3,730 0.00192091	\$ 8,107 0.00417525	\$ 3,534 0.00182010	\$ 19,006 0.00564533	\$ 7,284 0.00216359
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 179,954 12.81723647	\$ 7,857 0.58516169	\$ 469 0.03502718	\$ 2,889 0.03776531	\$ 33,070 0.72046849	\$ 1,196 0.00061596	\$ 1,196 0.00061596	\$ 2,593 0.00133572	\$ 13,948 0.00414295	\$ 3,601 0.00106966

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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	\$ 33,864	\$ 0	\$ 33,864	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,922	0	13,922	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	113,808	0	113,808	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 161,594	\$ 0	\$ 161,594	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	131,404	0	131,404	(Sch 4)
010		Housekeeping - Total	6300	\$ 131,404	\$ 0	\$ 131,404	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	66,667	0	66,667	(Sch 5)
025		Depreciation: Equipment	7140	2,330	2,522	4,852	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	91,495	(3,710)	87,785	(Sch 5)
040		Property Taxes	7300	20,650	0	20,650	(Sch 5)
045		Property Insurance	7400	3,620	0	3,620	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 477,760	\$ (1,188)	\$ 476,572	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	70,128	0	70,128	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 70,128	\$ 0	\$ 70,128	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 150,711	\$ 0	\$ 150,711	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,192	0	60,192	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	115,316	0	115,316	(Sch 4)
065		Dietary - Total	6500	\$ 326,219	\$ 0	\$ 326,219	
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	24,368	(11,480)	12,888	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,368	\$ (11,480)	\$ 12,888	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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	150,833	0	150,833	(Sch 4)
080		Physical Therapy - Total	8200	\$ 150,833	\$ 0	\$ 150,833	
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	124,664	0	124,664	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 124,664	\$ 0	\$ 124,664	
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	69,017	0	69,017	(Sch 4)
083		Speech Pathology - Total	8280	\$ 69,017	\$ 0	\$ 69,017	
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	62,501	0	62,501	(Sch 4)
085		Pharmacy - Total	8300	\$ 62,501	\$ 0	\$ 62,501	
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	7,339	0	7,339	(Sch 4)
090		Laboratory - Total	8400	\$ 7,339	\$ 0	\$ 7,339	
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	18,817	11,952	30,769	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,817	\$ 11,952	\$ 30,769	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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		\$ 457,539	\$ 472	\$ 458,011	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,314,089	\$ 0	\$ 1,314,089	(Sch 2)
105	.20-.39	Fringe Benefits	6110	507,666	0	507,666	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	145,334	(25,500)	119,834	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,967,089	\$ (25,500)	\$ 1,941,589	
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 CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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		\$ 1,967,089	\$ (25,500)	\$ 1,941,589
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,240	\$ 0	\$ 27,240 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,544	0	9,544 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,100	0	2,100 (Sch 4)
155		Social Services - Total	6600	\$ 38,884	\$ 0	\$ 38,884

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

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

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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	\$ 40,172	\$ 0	\$ 40,172	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,972	0	13,972	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,477	0	6,477	(Sch 4)
160		Activities - Total	6700	\$ 60,621	\$ 0	\$ 60,621	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 310,875	\$ (22,496)	\$ 288,379	(Sch 6)
165	.20-.39	Fringe Benefits	6900	79,101	(4,686)	74,415	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	886,767	(441,352)	445,415	(Sch 6)
165		Administration - Total	6900	\$ 1,276,743	\$ (468,534)	\$ 808,209	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 22,108	\$ 22,108	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	3,202	3,202	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	2,377	2,377	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 27,687	\$ 27,687	
167		CDPH Licensing Fees	6900	\$ 0	\$ 28,891	\$ 28,891	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 39,004	\$ 39,004	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 211,864	\$ 211,864	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 34,422	\$ 0	\$ 34,422	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,995	0	9,995	(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	\$ 44,417	\$ 0	\$ 44,417	
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		\$ 1,420,665	\$ (161,088)	\$ 1,259,577	
200		Total		\$ 4,719,400	\$ (187,304)	\$ 4,532,096	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 252,854	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WINDSOR CARE CENTER OF PETALUMA

Provider NPI:
1255622817

OSHPD Facility Number:
206490931

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

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(169,334)	119,914	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011			1255622817		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$252,854	\$252,854

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011	1255622817		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$310,875	(\$22,108)	\$288,767 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	79,101	(3,202)	75,899 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	886,767	(2,377)	884,390 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	22,108	22,108	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	3,202	3,202	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	2,377	2,377	
							To reclassify medical records expense for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$884,390	(\$28,891)	\$855,499 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	28,891	28,891	
							To reclassify California Department of Public Health licensing fees for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$855,499	(\$39,004)	\$816,495 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	39,004	39,004	
							To reclassify professional liability expense for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$816,495	(\$211,864)	\$604,631 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	211,864	211,864	
							To reclassify quality assurance fees for proper AB1629 reporting purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$145,334	(\$25,500)	\$119,834	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 604,631	25,500	630,131 *	
							To reclassify medical director expense for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011	1255622817		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
7	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$2,330	\$2,522	\$4,852
	10.5	035	4	8A-1	035	4	Leases and Rentals	91,495	(3,710)	87,785
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabo	24,368	(11,480)	12,888
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	18,817	11,952	30,769
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 288,767	(388)	288,379
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 75,899	(1,484)	74,415
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 630,131	2,591	632,722 *
							To reconcile reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$632,722		
8							To abate miscellaneous revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613		(\$11,582)	
9							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		(126,305)	
10							To eliminate unallowable management fees. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2150 and 2153		(169,334)	
11							To adjust reported home office costs to agree with the SnF Management Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		<u>119,914</u> <u>(\$187,307)</u>	\$445,415

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011			1255622817		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	(Square Feet)	0	613	613	
	10.7	010	1	7	010	N/A	Housekeeping		0	35	35	
	10.7	060	1	7	060	N/A	Laundry and Linen		0	215	215	
	10.7	065	1	7	065	N/A	Dietary		0	2,461	2,461	
	10.7	075	1	7	075	N/A	Patient Supplies		0	20	20	
	10.7	080	1	7	080	N/A	Physical Therapy		0	147	147	
	10.7	082	1	7	082	N/A	Occupational Therapy		0	399	399	
	10.7	083	1	7	083	N/A	Speech Pathology		0	98	98	
	10.7	085	1	7	085	N/A	Pharmacy		0	87	87	
	10.7	105	1	7	105	N/A	Skilled Nursing Care		0	8,243	8,243	
	10.7	140	1	7	140	N/A	Beauty and Barber		0	45	45	
	10.7	155	1	7	155	N/A	Social Services		0	89	89	
	10.7	160	1	7	160	N/A	Activities		0	89	89	
	10.7	165	1	7	165	N/A	Administration		0	1,038	1,038	
	10.7	166	1	7	166	N/A	Medical Records		0	268	268	
	10.7	170	1	7	170	N/A	Inservice Education - Nursing		0	193	193	
	10.7	175	1	7	N/A	N/A	Total - Square Feet		0	14,040	14,040	
<p>To adjust square footage statistics to agree with the Department of Health Care Services audited totals for the fiscal year ended December 31, 2010. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011			1255622817		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
13	10.7	010	2	7	010	N/A	Housekeeping (Square Feet)	0	35	35		
	10.7	060	2, 3	7	060	N/A	Laundry and Linen	0	215	215		
	10.7	065	2, 3	7	065	N/A	Dietary	0	2,461	2,461		
	10.7	075	2, 3	7	075	N/A	Patient Supplies	0	20	20		
	10.7	080	2, 3	7	080	N/A	Physical Therapy	0	147	147		
	10.7	082	2, 3	7	082	N/A	Occupational Therapy	0	399	399		
	10.7	083	2, 3	7	083	N/A	Speech Pathology	0	98	98		
	10.7	085	2, 3	7	085	N/A	Pharmacy	0	87	87		
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	8,243	8,243		
	10.7	140	2, 3	7	140	N/A	Beauty and Barber	0	45	45		
	10.7	155	2, 3	7	155	N/A	Social Services	0	89	89		
	10.7	160	2, 3	7	160	N/A	Activities	0	89	89		
	10.7	165	2, 3	7	165	N/A	Administration	0	1,038	1,038		
	10.7	166	2, 3	7	166	N/A	Medical Records	0	268	268		
	10.7	170	2, 3	7	170	N/A	Inservice Education - Nursing	0	193	193		
	10.7	175	2	7	N/A	N/A	Total - Square Feet	0	13,427	13,427		
	10.7	175	3	7	N/A	N/A	Total - Square Feet	0	13,392	13,392		
<p>To adjust square footage statistics to agree with the Department of Health Care Services audited totals for the fiscal year ended December 31, 2010. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>												

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011		1255622817		19
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
14	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	45,900	45,900	
	10.7	175	5	7	N/A	N/A	Total - Patient Meals	0	45,900	45,900	
							To adjust reported dietary statistics for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306				
15	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	76,500	76,500	
	10.7	175	4	7	N/A	N/A	Total - Laundry Pounds	0	76,500	76,500	
							To adjust reported laundry statistics for proper cost findings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011			1255622817		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
16	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: December 4, 2012 Payment Period: May 1, 2011 through November 30, 2012 Service Period: May 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			10,509	(10,375)	134
17	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	10,361	10,361

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CARE CENTER OF PETALUMA							MAY 1, 2011 THROUGH DECEMBER 31, 2011	1255622817		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
18	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Section 2409	\$0	\$2,999	\$2,999 *	
19	Not Reported			1	14	N/A	Overpayments 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	*	\$2,999	\$3,173	\$6,172

*Balance carried forward from prior/to subsequent adjustments