

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WINDSOR COUNTRY DRIVE CARE CENTER  
FREMONT, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1841336534**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section—Burbank  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Debra K. Blake  
Auditor: Matthew Li**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 25, 2013

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

WINDSOR COUNTRY DRIVE CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1841336534  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

The audit adjustments identified in this audit report correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from \$100 to \$1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq. If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

WINDSOR COUNTRY DRIVE CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1841336534

## OSHPD Facility No.:

206013570

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,898,802	\$ 120.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,199,266	\$ 29.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 845,618	\$ 20.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 740,804	\$ 18.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,825	\$ 0.76
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,743	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,706	\$ 1.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 428,085	\$ 10.49
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,045,676	\$ 25.62
11	Cost of Routine Service/Audited Total Costs	\$ 9,481,762	\$ 9,276,526	\$ 227.28
12	Total Patient Days (Adj )	40,816	40,816	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.31	\$ 227.28	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 19)	25,680	25,704	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 COUNTRY DRIVE CARE CENTER

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

**Provider NPI:**  
1841336534

**OSHPD Facility No.:**  
206013570

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 COUNTRY DRIVE CARE CENTER

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

**Provider NPI:**  
1841336534

**OSHPD Facility No.:**  
206013570

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 110,174	\$ 110,174		
160	Activities	193,763		\$ 193,763	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	4,594,865	110,174	193,763	4,898,802
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,898,802</b>	<b>\$ 110,174</b>	<b>\$ 193,763</b>	<b>\$ 4,898,802</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 78,930	\$ 78,930										
010	Housekeeping	319,313	620	\$ 319,933									
060	Laundry and Linen	153,894	1,943	7,940	\$ 163,777								
065	Dietary	507,756	13,733	56,104	0	\$ 577,593							
155	Social Services	N/A	1,564	6,388	0	0	\$ 7,951						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,240	21,408	0	0	0	0		\$ 26,648	\$ 26,648		
166	Medical Records	109,971	0	0	0	0	0	0		109,971		\$ 109,971	
170	Inservice Education - Nursing	87,997	1,018	4,158	0	0	0	0	\$ 93,173				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	103	423	\$ 526
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	282	1,162	1,443
080	Physical Therapy		3,938	16,090	0	0	0	0	0	20,028	1,974	8,147	30,150
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		929	3,797	0	0	0	0	0	4,726	1,816	7,496	14,038
083	Speech Pathology		0	0	0	0	0	0	0	0	318	1,311	1,629
085	Pharmacy		0	0	0	0	0	0	0	0	1,098	4,530	5,628
090	Laboratory		0	0	0	0	0	0	0	0	199	821	1,020
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	303	1,250	1,553
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		49,458	202,059	163,777	577,593	7,951	0	93,173	1,094,012	20,530	84,724	1,199,266 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		487	1,989	0	0	0	0	0	2,475	26	106	2,607
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,257,861</b>	<b>\$ 78,930</b>	<b>\$ 319,933</b>	<b>\$ 163,777</b>	<b>\$ 577,593</b>	<b>\$ 7,951</b>	<b>\$ -</b>	<b>\$ 93,173</b>	<b>\$ 1,121,242</b>	<b>\$ 26,648</b>	<b>\$ 109,971</b>	<b>\$ 1,257,861</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 245,411	\$ 245,411										
010	Housekeeping	27,586	1,926	\$ 29,512									
060	Laundry and Linen	29,671	6,042	732	\$ 36,446								
065	Dietary	243,110	42,698	5,175	0	\$ 290,983							
155	Social Services	442	4,861	589	0	0	\$ 5,893						
160	Activities	14,177	0	0	0	0	0	\$ 14,177					
165	Administration	N/A	16,293	1,975	0	0	0	0		\$ 18,268	\$ 18,268		
166	Medical Records	9,146	0	0	0	0	0	0		9,146		\$ 9,146	
170	Inservice Education - Nursing	2	3,165	384	0	0	0	0	\$ 3,550				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	37,691	0	0	0	0	0	0	0	37,691	70	35	\$ 37,796
077	Specialized Support Surfaces	103,469	0	0	0	0	0	0	0	103,469	193	97	103,759
080	Physical Therapy	649,476	12,245	1,484	0	0	0	0	0	663,206	1,353	678	665,236
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	649,634	2,889	350	0	0	0	0	0	652,874	1,245	623	654,742
083	Speech Pathology	116,788	0	0	0	0	0	0	0	116,788	218	109	117,115
085	Pharmacy	403,485	0	0	0	0	0	0	0	403,485	753	377	404,614
090	Laboratory	73,152	0	0	0	0	0	0	0	73,152	136	68	73,357
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	111,367	0	0	0	0	0	0	0	111,367	208	104	111,679
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	301,033	153,777	18,639	36,446	290,983	5,893	14,177	3,550	824,498	14,074	7,046	845,618 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,513	183	0	0	0	0	0	1,697	18	9	1,723
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,015,640</b>	<b>\$ 245,411</b>	<b>\$ 29,512</b>	<b>\$ 36,446</b>	<b>\$ 290,983</b>	<b>\$ 5,893</b>	<b>\$ 14,177</b>	<b>\$ 3,550</b>	<b>\$ 2,988,226</b>	<b>\$ 18,268</b>	<b>\$ 9,146</b>	<b>\$ 3,015,640</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 808,506	96%							
	Property Tax (line 40)	33,642	4%	\$ 842,148						
005	Plant Operations and Maintenance			20,199	\$ 20,199					
010	Housekeeping			6,451	159	\$ 6,610				
060	Laundry and Linen			20,238	497	164	\$ 20,899			
065	Dietary			143,008	3,514	1,159	0	\$ 147,681		
155	Social Services			16,282	400	132	0	0	\$ 16,814	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			54,569	1,341	442	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			10,599	260	86	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			41,013	1,008	332	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,677	238	78	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			515,043	12,657	4,175	20,899	147,681	16,814	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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,069	125	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 842,148	100%	\$ 842,148	\$ 20,199	\$ 6,610	\$ 20,899	\$ 147,681	\$ 16,814	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 808,506	96%							
	Property Tax (line 40)	33,642	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,352	\$ 56,352				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 10,945						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	217	0	\$ 217	\$ 208	\$ 9
077	Specialized Support Surfaces			0	0	595	0	595	572	24
080	Physical Therapy			0	42,353	4,175	0	46,528	44,669	1,859
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,993	3,841	0	13,835	13,282	553
083	Speech Pathology			0	0	672	0	672	645	27
085	Pharmacy			0	0	2,322	0	2,322	2,229	93
090	Laboratory			0	0	421	0	421	404	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	641	0	641	615	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			10,945	728,215	43,415	0	771,629	740,804	30,825
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,235	54	0	5,289	5,078	211
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 842,148	100%	\$ 10,945	\$ 785,796	\$ 56,352	\$ -	\$ 842,148	\$ 808,506	\$ 33,642

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,620												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,348,664												
	Total Costs Allocable as Administration	1,357,284	67%											
167	CDPH Licensing Fees	29,520	1%											
168	Professional Liability Insurance	83,988	4%											
169	Quality Assurance Fees	555,653	27%											
174	Caregiver Training	0	0%											
	Total	2,026,445	100%						\$ 2,026,445					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 37,691	\$ -	\$ 37,691	7,798	\$ 5,223	\$ 114	\$ 323	\$ 2,138	\$ -
077	Specialized Support Surfaces			0	0	103,469	0	103,469	21,408	14,339	312	887	5,870	0
080	Physical Therapy			0	20,028	663,206	42,353	725,587	150,128	100,554	2,187	6,222	41,165	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,726	652,874	9,993	667,593	138,129	92,517	2,012	5,725	37,875	0
083	Speech Pathology			0	0	116,788	0	116,788	24,164	16,185	352	1,002	6,626	0
085	Pharmacy			0	0	403,485	0	403,485	83,483	55,916	1,216	3,460	22,891	0
090	Laboratory			0	0	73,152	0	73,152	15,136	10,138	220	627	4,150	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	111,367	0	111,367	23,042	15,433	336	955	6,318	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			4,898,802	1,094,012	824,498	728,215	7,545,527	1,561,210	1,045,676	22,743	64,706	428,085	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,475	1,697	5,235	9,407	1,946	1,304	28	81	534	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,026,445		\$ 4,898,802	\$ 1,121,242	\$ 2,988,226	\$ 785,796	\$ 9,794,066	\$ 2,026,445					
	Total Administrative Costs							\$ 2,026,445		\$ 1,357,284	\$ 29,520	\$ 83,988	\$ 555,653	\$ -
	Unit Cost Multiplier							0.20690538						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 136,619	\$ 27,414	\$ 56,352	\$ 220,385							
	<b>TOTAL FACILITY COSTS</b>							\$ 12,040,896						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	526									
010	Housekeeping	168	168								
060	Laundry and Linen	527	527	527							
065	Dietary	3,724	3,724	3,724							
155	Social Services	424	424	424							
160	Activities										
165	Administration	1,421	1,421	1,421							
166	Medical Records										
170	Inservice Education - Nursing	276	276	276							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									37,691	37,691
077	Specialized Support Surfaces									103,469	103,469
080	Physical Therapy	1,068	1,068	1,068						725,587	725,587
081	Respiratory Therapy									0	0
082	Occupational Therapy	252	252	252						667,593	667,593
083	Speech Pathology									116,788	116,788
085	Pharmacy									403,485	403,485
090	Laboratory									73,152	73,152
095	Home Health Services									0	0
100	Other Ancillary Services									111,367	111,367
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,412	13,412	13,412	204,080	120,408	4,895,898	4,895,898	4,895,898	7,545,527	7,545,527
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	132	132	132						9,407	9,407
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	21,930	21,404	21,236	204,080	120,408	4,895,898	4,895,898	4,895,898	9,794,066	9,794,066
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 110,174 0.022503328	\$ 193,763 0.039576601			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 78,930 3.68762848	\$ 319,933 15.06557363	\$ 163,777 0.80251341	\$ 577,593 4.79696469	\$ 7,951 0.00162409	\$ - 0.00000000	\$ 93,173 0.01903081	\$ 26,648 0.00272086	\$ 109,971 0.01122833
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 245,411 11.46566062	\$ 29,512 1.38972645	\$ 36,446 0.17858580	\$ 290,983 2.41664558	\$ 5,893 0.00120360	\$ 14,177 0.00289569	\$ 3,550 0.00072512	\$ 18,268 0.00186516	\$ 9,146 0.00093383
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 842,148 38.40164159	\$ 20,199 0.94371442	\$ 6,610 0.31126482	\$ 20,899 0.10240611	\$ 147,681 1.22650701	\$ 16,814 0.00343439	\$ - 0.00000000	\$ 10,945 0.00223559	\$ 56,352 0.00575369	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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	\$ 53,752	\$ 0	\$ 53,752	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,178	0	25,178	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	245,411	0	245,411	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 324,341	\$ 0	\$ 324,341	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 215,209	\$ 0	\$ 215,209	(Sch 3)
010	.20-.39	Fringe Benefits	6300	104,104	0	104,104	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,586	0	27,586	(Sch 4)
010		Housekeeping - Total	6300	\$ 346,899	\$ 0	\$ 346,899	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	46,884	0	46,884	(Sch 5)
025		Depreciation: Equipment	7140	62,198	0	62,198	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	14,287	14,287	(Sch 5)
035		Leases and Rentals	7200	587,735	0	587,735	(Sch 5)
040		Property Taxes	7300	30,269	3,373	33,642	(Sch 5)
045		Property Insurance	7400	8,620	0	8,620	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	97,402	97,402	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,406,946	\$ 115,062	\$ 1,522,008	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 96,881	\$ 0	\$ 96,881	(Sch 3)
060	.20-.39	Fringe Benefits	6400	57,013	0	57,013	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,671	0	29,671	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 183,565	\$ 0	\$ 183,565	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 360,141	\$ 0	\$ 360,141	(Sch 3)
065	.20-.39	Fringe Benefits	6500	147,615	0	147,615	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	243,110	0	243,110	(Sch 4)
065		Dietary - Total	6500	\$ 750,866	\$ 0	\$ 750,866	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	141,160	(103,469)	37,691	(Sch 4)
075		Patient Supplies - Total	8100	\$ 141,160	\$ (103,469)	\$ 37,691	
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	103,469	103,469	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 103,469	\$ 103,469	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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	649,476	0	649,476	(Sch 4)
080		Physical Therapy - Total	8200	\$ 649,476	\$ 0	\$ 649,476	
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	649,634	0	649,634	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 649,634	\$ 0	\$ 649,634	
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	116,788	0	116,788	(Sch 4)
083		Speech Pathology - Total	8280	\$ 116,788	\$ 0	\$ 116,788	
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	403,485	0	403,485	(Sch 4)
085		Pharmacy - Total	8300	\$ 403,485	\$ 0	\$ 403,485	
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	73,152	0	73,152	(Sch 4)
090		Laboratory - Total	8400	\$ 73,152	\$ 0	\$ 73,152	
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	111,367	0	111,367	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 111,367	\$ 0	\$ 111,367	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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		\$ 2,145,062	\$ 0	\$ 2,145,062	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,232,816	\$ 0	\$ 3,232,816	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,362,049	0	1,362,049	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	412,147	(111,114)	301,033	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,007,012	\$ (111,114)	\$ 4,895,898	
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 COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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)
		<b>Other Nonreimbursable</b>				
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		<b>Subtotal 105 - 145</b>		\$ 5,007,012	\$ (111,114)	\$ 4,895,898
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 72,009	\$ 0	\$ 72,009 (Sch 2)
155	.20-.39	Fringe Benefits	6600	38,165	0	38,165 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	442	0	442 (Sch 4)
155		Social Services - Total	6600	\$ 110,616	\$ 0	\$ 110,616

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR COUNTRY DRIVE CARE CENTER

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

Provider NPI:  
1841336534

OSHPD Facility Number:  
206013570

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	\$ 127,547	\$ 0	\$ 127,547	(Sch 2)
160	.20-.39	Fringe Benefits	6700	66,216	0	66,216	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,177	0	14,177	(Sch 4)
160		Activities - Total	6700	\$ 207,940	\$ 0	\$ 207,940	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 710,139	\$ (77,325)	\$ 632,814	(Sch 6)
165	.20-.39	Fringe Benefits	6900	248,708	(32,646)	216,062	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,445,642	(945,854)	499,788	(Sch 6)
165		Administration - Total	6900	\$ 2,404,489	\$ (1,055,825)	\$ 1,348,664	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 77,325	\$ 77,325	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	32,646	32,646	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	9,146	9,146	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 119,117	\$ 119,117	
167		CDPH Licensing Fees	6900	\$ 0	\$ 29,520	\$ 29,520	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 83,988	\$ 83,988	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 555,653	\$ 555,653	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,738	\$ 0	\$ 57,738	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,259	0	30,259	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2	0	2	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,999	\$ 0	\$ 87,999	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,811,044	\$ (267,547)	\$ 2,543,497	
200		<b>Total</b>		\$ 12,304,495	\$ (263,599)	\$ 12,040,896	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 637,694	
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\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841336534		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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$637,694	\$637,694

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841336534	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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$141,160	(\$103,469)	\$37,691	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlab	0	103,469	103,469	
							To reclassify specialized support surface expenses to the appropriate co center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,445,642	(\$14,287)	\$1,431,355 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	14,287	14,287	
							To reclassify amortized expense 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				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,431,355	(\$97,402)	\$1,333,953 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	97,402	97,402	
							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				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,333,953	(\$29,520)	\$1,304,433 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	29,520	29,520	
							To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,304,433	(\$83,988)	\$1,220,445 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	83,988	83,988	
							To reclassify liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841336534		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,220,445	(\$555,653)	\$664,792 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	555,653	555,653
							To reclassify quality assurance fees to the quality assurance fees cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52100, 52101 and 52506				
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$710,139	(\$77,325)	\$632,814
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		248,708	(32,646)	216,062
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	664,792	(9,146)	655,646 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	77,325	77,325
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	32,646	32,646
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	9,146	9,146
							To reclassify the medical records service fees to the medical records cost centers.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$412,147	(\$111,114)	\$301,033
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	655,646	111,114	766,760 *
							To reclassify medical director fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$766,760	(\$3,373)	\$763,387 *
	10.5	040	4	8A-1	040	4	Property Taxes		30,269	3,373	33,642
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1841336534		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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$763,387	
11							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			(\$12,381)
12							To abate interest income against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(746)
13							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			(18,998)
14							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,590)
15							To adjust reported home office costs to agree with the SnF Management Company, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(218,884)</u> <u>(\$263,599)</u> \$499,788

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1841336534		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
16	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	526	526	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	168	168	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	527	527	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,724	3,724	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,068	1,068	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	252	252	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	13,412	13,412	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	132	132	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	424	424	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,421	1,421	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	276	276	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	21,930	21,930	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	21,404	21,404	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	21,236	21,236	
To include square footage statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
17	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	204,080	204,080	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	204,080	204,080	
To include laundry statistics to properly allocate indirect cost. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
18	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patients Meals)	0	120,408	120,408	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patients Meals	0	120,408	120,408	
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 COUNTRY DRIVE CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1841336534		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						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
19	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541			25,680	24	25,704