

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR CHICO CARE CENTER
CHICO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1740326420**

**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: Rolando Hernandez**



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



EDMUND G. BROWN JR.
GOVERNOR

July 11, 2013

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

WINDSOR CHICO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1740326420
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 CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility No.:
206040800

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,326,140	\$ 96.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 605,196	\$ 25.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 501,521	\$ 20.87
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 375,120	\$ 15.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,514	\$ 0.48
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,838	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,121	\$ 1.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 272,149	\$ 11.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 646,566	\$ 26.90
11	Cost of Routine Service/Audited Total Costs	\$ 4,828,026	\$ 4,797,165	\$ 199.59
12	Total Patient Days (Adj)	24,035	24,035	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.87	\$ 199.59	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 19)	15,125	15,230	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility No.:
206040800

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 CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility No.:
206040800

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 31,692	\$ 31,692		
160	Activities	59,842		\$ 59,842	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,234,606	31,692	59,842	2,326,140 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,326,140	\$ 31,692	\$ 59,842	\$ 2,326,140

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR CHICO CARE CENTER

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 42,882	\$ 42,882										
010	Housekeeping	115,918	1,162	\$ 117,080									
060	Laundry and Linen	83,299	1,227	3,443	\$ 87,969								
065	Dietary	260,693	4,026	11,297	0	\$ 276,016							
155	Social Services	N/A	1,530	4,294	0	0	\$ 5,824						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,048	8,554	0	0	0	0		\$ 11,602	\$ 11,602		
166	Medical Records	44,985	104	292	0	0	0	0		45,381		\$ 45,381	
170	Inservice Education - Nursing	75,341	0	0	0	0	0	0	\$ 75,341				
ANCILLARY SERVICES													
075	Patient Supplies		428	1,201	0	0	0	0	0	1,628	26	101	\$ 1,755
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		585	1,642	0	0	0	0	0	2,228	678	2,653	5,559
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		466	1,309	0	0	0	0	0	1,775	544	2,129	4,449
083	Speech Pathology		116	325	0	0	0	0	0	441	313	1,223	1,977
085	Pharmacy		0	0	0	0	0	0	0	0	275	1,077	1,352
090	Laboratory		0	0	0	0	0	0	0	0	35	136	171
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	135	169
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		29,572	82,989	87,969	276,016	5,824	0	75,341	557,711	9,668	37,817	605,196*
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		618	1,734	0	0	0	0	0	2,352	28	110	2,490
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 623,118	\$ 42,882	\$ 117,080	\$ 87,969	\$ 276,016	\$ 5,824	\$ -	\$ 75,341	\$ 566,135	\$ 11,602	\$ 45,381	\$ 623,118

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR CHICO CARE CENTER

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 142,319	\$ 142,319										
010	Housekeeping	18,270	3,855	\$ 22,125									
060	Laundry and Linen	14,163	4,072	651	\$ 18,886								
065	Dietary	163,316	13,360	2,135	0	\$ 178,811							
155	Social Services	884	5,078	811	0	0	\$ 6,773						
160	Activities	4,502	0	0	0	0	0	\$ 4,502					
165	Administration	N/A	10,116	1,617	0	0	0	0		\$ 11,733	\$ 11,733		
166	Medical Records	5,084	345	55	0	0	0	0		5,484		\$ 5,484	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	2,409	1,420	227	0	0	0	0	0	4,056	26	12	\$ 4,094
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	251,506	1,942	310	0	0	0	0	0	253,759	686	321	254,765
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	201,887	1,548	247	0	0	0	0	0	203,682	550	257	204,490
083	Speech Pathology	118,646	385	61	0	0	0	0	0	119,092	316	148	119,556
085	Pharmacy	106,255	0	0	0	0	0	0	0	106,255	278	130	106,664
090	Laboratory	13,455	0	0	0	0	0	0	0	13,455	35	16	13,507
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,310	0	0	0	0	0	0	0	13,310	35	16	13,361
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	164,372	98,146	15,683	18,886	178,811	6,773	4,502	0	487,173	9,777	4,570	501,521 *
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	2,051	328	0	0	0	0	0	2,379	28	13	2,420
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,220,378	\$ 142,319	\$ 22,125	\$ 18,886	\$ 178,811	\$ 6,773	\$ 4,502	\$ -	\$ 1,203,161	\$ 11,733	\$ 5,484	\$ 1,220,378

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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)	\$ 401,474	97%							
	Property Tax (line 40)	12,323	3%	\$ 413,797						
005	Plant Operations and Maintenance			18,513	\$ 18,513					
010	Housekeeping			10,708	501	\$ 11,209				
060	Laundry and Linen			11,310	530	330	\$ 12,170			
065	Dietary			37,108	1,738	1,082	0	\$ 39,927		
155	Social Services			14,104	661	411	0	0	\$ 15,175	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			28,098	1,316	819	0	0	0	0
166	Medical Records			958	45	28	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,944	185	115	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,395	253	157	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,300	201	125	0	0	0	0
083	Speech Pathology			1,068	50	31	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			272,597	12,767	7,945	12,170	39,927	15,175	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,696	267	166	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 413,797	100%	\$ 413,797	\$ 18,513	\$ 11,209	\$ 12,170	\$ 39,927	\$ 15,175	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 401,474	97%							
	Property Tax (line 40)	12,323	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,233	\$ 30,233				
166	Medical Records				1,031		\$ 1,031			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,243	67	2	\$ 4,312	\$ 4,184	\$ 128
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,805	1,767	60	7,633	7,405	227
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,626	1,418	48	6,093	5,912	181
083	Speech Pathology			0	1,149	815	28	1,992	1,932	59
085	Pharmacy			0	0	717	24	742	720	22
090	Laboratory			0	0	91	3	94	91	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	90	3	93	90	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	360,581	25,194	859	386,634	375,120	11,514
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	6,129	73	3	6,205	6,020	185
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 413,797	100%	\$ -	\$ 382,533	\$ 30,233	\$ 1,031	\$ 413,797	\$ 401,474	\$ 12,323

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR CHICO CARE CENTER

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,667												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	771,220												
	Total Costs Allocable as Administration	775,887	66%											
167	CDPH Licensing Fees	17,806	2%											
168	Professional Liability Insurance	52,946	5%											
169	Quality Assurance Fees	326,582	28%											
174	Caregiver Training	0	0%											
	Total	1,173,221	100%						\$ 1,173,221					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,628	\$ 4,056	\$ 4,243	\$ 9,927	2,601	\$ 1,720	\$ 39	\$ 117	\$ 724	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,228	253,759	5,805	261,791	68,589	45,360	1,041	3,095	19,093	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,775	203,682	4,626	210,084	55,042	36,401	835	2,484	15,322	0
083	Speech Pathology			0	441	119,092	1,149	120,682	31,619	20,910	480	1,427	8,801	0
085	Pharmacy			0	0	106,255	0	106,255	27,839	18,411	423	1,256	7,749	0
090	Laboratory			0	0	13,455	0	13,455	3,525	2,331	54	159	981	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,310	0	13,310	3,487	2,306	53	157	971	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,326,140	557,711	487,173	360,581	3,731,605	977,675	646,566	14,838	44,121	272,149	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	2,352	2,379	6,129	10,860	2,845	1,882	43	128	792	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,173,221		\$ 2,326,140	\$ 566,135	\$ 1,203,161	\$ 382,533	\$ 4,477,969	\$ 1,173,221					
	Total Administrative Costs							\$ 1,173,221		\$ 775,887	\$ 17,806	\$ 52,946	\$ 326,582	\$ -
	Unit Cost Multiplier							0.26199846						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 56,983	\$ 17,217	\$ 31,264	\$ 105,464							
	TOTAL FACILITY COSTS							\$ 5,756,654						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR CHICO CARE CENTER

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16)	Plant Ops (SQ FT) 5 (Adj 16)	Hskpng (SQ FT) 10 (Adj 16)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 18)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	676									
010	Housekeeping	391	391								
060	Laundry and Linen	413	413	413							
065	Dietary	1,355	1,355	1,355							
155	Social Services	515	515	515							
160	Activities										
165	Administration	1,026	1,026	1,026							
166	Medical Records	35	35	35							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	144	144	144						9,927	9,927
077	Specialized Support Surfaces									0	0
080	Physical Therapy	197	197	197						261,791	261,791
081	Respiratory Therapy									0	0
082	Occupational Therapy	157	157	157						210,084	210,084
083	Speech Pathology	39	39	39						120,682	120,682
085	Pharmacy									106,255	106,255
090	Laboratory									13,455	13,455
095	Home Health Services									0	0
100	Other Ancillary Services									13,310	13,310
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,954	9,954	9,954	120,175	72,105	2,398,978	2,398,978	2,398,978	3,731,605	3,731,605
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	208	208	208						10,860	10,860
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,110	14,434	14,043	120,175	72,105	2,398,978	2,398,978	2,398,978	4,477,969	4,477,969
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 31,692 0.013210626	\$ 59,842 0.024944789			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,882 2.97090204	\$ 117,080 8.33722301	\$ 87,969 0.73200962	\$ 276,016 3.82796629	\$ 5,824 0.00242757	\$ - 0.00000000	\$ 75,341 0.03140546	\$ 11,602 0.00259094	\$ 45,381 0.01013423
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 142,319 9.85998337	\$ 22,125 1.57553610	\$ 18,886 0.15715307	\$ 178,811 2.47987142	\$ 6,773 0.00282341	\$ 4,502 0.00187663	\$ - 0.00000000	\$ 11,733 0.00262013	\$ 5,484 0.00122472
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 413,797 27.38563865	\$ 18,513 1.28257529	\$ 11,209 0.79821061	\$ 12,170 0.10126593	\$ 39,927 0.55373421	\$ 15,175 0.00632570	\$ - 0.00000000	\$ - 0.00000000	\$ 30,233 0.00675140	\$ 1,031 0.00023031

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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	\$ 26,707	\$ 0	\$ 26,707	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,175	0	16,175	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	142,319	0	142,319	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 185,201	\$ 0	\$ 185,201	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 77,504	\$ 0	\$ 77,504	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,414	0	38,414	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,270	0	18,270	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,188	\$ 0	\$ 134,188	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 10,823	\$ 0	\$ 10,823	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	17,782	0	17,782	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	316,249	0	316,249	(Sch 5)
040		Property Taxes	7300	11,482	841	12,323	(Sch 5)
045		Property Insurance	7400	4,667	0	4,667	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	56,620	56,620	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 680,392	\$ 57,461	\$ 737,853	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,934	\$ 0	\$ 57,934	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,365	0	25,365	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,196	(3,033)	14,163	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,495	\$ (3,033)	\$ 97,462	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 173,783	\$ 0	\$ 173,783	(Sch 3)
065	.20-.39	Fringe Benefits	6500	86,910	0	86,910	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	164,714	(1,398)	163,316	(Sch 4)
065		Dietary - Total	6500	\$ 425,407	\$ (1,398)	\$ 424,009	
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	2,409	0	2,409	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,409	\$ 0	\$ 2,409	
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 CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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	251,506	0	251,506	(Sch 4)
080		Physical Therapy - Total	8200	\$ 251,506	\$ 0	\$ 251,506	
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	201,887	0	201,887	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 201,887	\$ 0	\$ 201,887	
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	118,646	0	118,646	(Sch 4)
083		Speech Pathology - Total	8280	\$ 118,646	\$ 0	\$ 118,646	
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	106,255	0	106,255	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,255	\$ 0	\$ 106,255	
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	13,455	0	13,455	(Sch 4)
090		Laboratory - Total	8400	\$ 13,455	\$ 0	\$ 13,455	
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	13,310	0	13,310	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,310	\$ 0	\$ 13,310	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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		\$ 707,468	\$ 0	\$ 707,468	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,564,484	\$ 0	\$ 1,564,484	(Sch 2)
105	.20-.39	Fringe Benefits	6110	670,122	0	670,122	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	181,652	(17,280)	164,372	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,416,258	\$ (17,280)	\$ 2,398,978	
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 CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,416,258	\$ (17,280)	\$ 2,398,978
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 18,832	\$ 0	\$ 18,832 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,860	0	12,860 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	884	0	884 (Sch 4)
155		Social Services - Total	6600	\$ 32,576	\$ 0	\$ 32,576

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CARE CENTER

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

Provider NPI:
1740326420

OSHPD Facility Number:
206040800

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	\$ 39,939	\$ 0	\$ 39,939	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,903	0	19,903	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,502	0	4,502	(Sch 4)
160		Activities - Total	6700	\$ 64,344	\$ 0	\$ 64,344	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 370,984	\$ (30,500)	\$ 340,484	(Sch 6)
165	.20-.39	Fringe Benefits	6900	174,483	(14,485)	159,998	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	733,423	(462,685)	270,738	(Sch 6)
165		Administration - Total	6900	\$ 1,278,890	\$ (507,670)	\$ 771,220	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 30,500	\$ 30,500	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	14,485	14,485	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	5,084	5,084	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 50,069	\$ 50,069	
167		CDPH Licensing Fees	6900	\$ 0	\$ 17,806	\$ 17,806	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 52,946	\$ 52,946	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 326,582	\$ 326,582	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,431	\$ 0	\$ 47,431	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,910	0	27,910	(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	\$ 75,341	\$ 0	\$ 75,341	
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		\$ 1,451,151	\$ (60,267)	\$ 1,390,884	
200		Total		\$ 5,781,171	\$ (24,517)	\$ 5,756,654	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 330,472	
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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 CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1740326420		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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$330,472	\$330,472

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740326420	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					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$181,652	(\$17,280)	\$164,372	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	733,423	17,280	750,703 *	
							To reclassify medical director fees to the appropriate cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$370,984	(\$30,500)	\$340,484	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	174,483	(14,485)	159,998	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 750,703	(5,084)	745,619 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	30,500	30,500	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	14,485	14,485	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	5,084	5,084	
							To reclassify medical records expenses reported in the administration cost center to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$745,619	(\$326,582)	\$419,037 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	326,582	326,582	
							To reclassify quality assurance fees to the appropriate 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				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$419,037	(\$9,282)	\$409,755 *	
	10.5	070	4	8A-1	070	4	Provision for Bad Debts	0	9,282	9,282 *	
							To reclassify bad debts to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000(b)				

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740326420	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					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$409,755	(\$56,620)	\$353,135 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify interest expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000		0	56,620	56,620
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$353,135	(\$17,806)	\$335,329 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify Department of Public Health licensing fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506		0	17,806	17,806
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$335,329	(\$52,946)	\$282,383 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance costs to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501		0	52,946	52,946
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$282,383	(\$841)	\$281,542 *
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecured property taxes to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501		11,482	841	12,323

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740326420		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 COSTS</u>										
10	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	\$17,196	(\$3,033)	\$14,163
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	164,714	(1,398)	163,316
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate other operating revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	* 281,542	(29,587)	251,955 *
11	10.5	070	4	8A-1	070	4	Provision for Bad Debts 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	* \$9,282	(\$9,282)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$251,955		
12							To eliminate nonallowable lobbying activities fees associated with the California Association of Healthcare Facilities. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300 and 2304		(\$1,361)	
13							To eliminate California Association of Healthcare Facilities dues not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(469)	
14							To eliminate franchise state and/or federal income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304		(12,628)	
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 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		<u>33,241</u> <u>\$18,783</u>	\$270,738
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1740326420		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>											
16	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	676	676	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	391	391	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	413	413	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,355	1,355	
	11.7	075	1,2,3	7	066	N/A	Patient Supplies	0	144	144	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	197	197	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	157	157	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	39	39	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,954	9,954	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	208	208	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	515	515	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,026	1,026	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	35	35	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	15,110	15,110	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	14,434	14,434	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	14,043	14,043	
To include square footage statistics to agree with the audited statistics for the fiscal year ended December 31, 2010, in order to properly allocate indirect cost. 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	120,175	120,175	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	120,175	120,175	
To include pounds of laundry statistics in order to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
18	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	72,105	72,105	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	72,105	72,105	
To include patient meals statistics in order to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR CHICO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1740326420	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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
19	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 28, 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	15,125	105	15,230	