

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR ROSEWOOD CARE CENTER
PLEASANT HILL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1831235290**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Lee Ly**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

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

WINDSOR ROSEWOOD CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1831235290
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 ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility No.:
206071044

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	\$ 4,025,882	\$ 111.12
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 973,168	\$ 26.86
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 865,989	\$ 23.90
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 663,489	\$ 18.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 59,343	\$ 1.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 27,094	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,667	\$ 1.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 417,937	\$ 11.54
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,076,759	\$ 29.72
11	Cost of Routine Service/Audited Total Costs	\$ 8,480,733	\$ 8,173,329	\$ 225.60
12	Total Patient Days (Adj)	36,230	36,230	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 234.08	\$ 225.60	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 20)	29,492	27,790	
16	Medi-Cal Managed Care Days (Adj 21)		1,079	
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 ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility No.:
206071044

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 ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility No.:
206071044

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 66,455	\$ 66,455		
160	Activities	151,563		\$ 151,563	
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	3,807,864	66,455	151,563	4,025,882
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	\$ 4,025,882	\$ 66,455	\$ 151,563	\$ 4,025,882

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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	\$ 108,859	\$ 108,859										
010	Housekeeping	203,317	1,014	\$ 204,331									
060	Laundry and Linen	103,395	2,428	4,601	\$ 110,424								
065	Dietary	447,100	7,308	13,847	0	\$ 468,255							
155	Social Services	N/A	495	938	0	0	\$ 1,433						
160	Activities	N/A	8,251	15,634	0	0	0	\$ 23,885					
165	Administration	N/A	8,010	15,176	0	0	0	0		\$ 23,185	\$ 23,185		
166	Medical Records	51,358	5,652	10,709	0	0	0	0		67,719		\$ 67,719	
170	Inservice Education - Nursing	80,075	1,179	2,233	0	0	0	0	\$ 83,487				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	236	689	\$ 925
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,462	2,769	0	0	0	0	0	4,231	1,217	3,554	9,002
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		790	1,496	0	0	0	0	0	2,286	1,114	3,254	6,655
083	Speech Pathology		265	503	0	0	0	0	0	768	344	1,006	2,118
085	Pharmacy		0	0	0	0	0	0	0	0	475	1,388	1,863
090	Laboratory		0	0	0	0	0	0	0	0	50	145	195
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	45	132	178
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		72,005	136,425	110,424	468,255	1,433	23,885	83,487	895,914	19,704	57,550	973,168 *
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 994,104	\$ 108,859	\$ 204,331	\$ 110,424	\$ 468,255	\$ 1,433	\$ 23,885	\$ 83,487	\$ 903,199	\$ 23,185	\$ 67,719	\$ 994,104

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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	\$ 247,104	\$ 247,104										
010	Housekeeping	29,525	2,301	\$ 31,826									
060	Laundry and Linen	30,424	5,512	717	\$ 36,653								
065	Dietary	211,026	16,590	2,157	0	\$ 229,772							
155	Social Services	170	1,124	146	0	0	\$ 1,440						
160	Activities	9,528	18,730	2,435	0	0	0	\$ 30,693					
165	Administration	N/A	18,182	2,364	0	0	0	0		\$ 20,545	\$ 20,545		
166	Medical Records	4,614	12,830	1,668	0	0	0	0		19,112		\$ 19,112	
170	Inservice Education - Nursing	0	2,676	348	0	0	0	0	\$ 3,024				
ANCILLARY SERVICES													
075	Patient Supplies	76,612	0	0	0	0	0	0	0	76,612	209	195	\$ 77,016
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	376,745	3,318	431	0	0	0	0	0	380,494	1,078	1,003	382,576
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	351,835	1,793	233	0	0	0	0	0	353,861	987	918	355,767
083	Speech Pathology	108,481	602	78	0	0	0	0	0	109,161	305	284	109,750
085	Pharmacy	154,273	0	0	0	0	0	0	0	154,273	421	392	155,086
090	Laboratory	16,110	0	0	0	0	0	0	0	16,110	44	41	16,195
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,704	0	0	0	0	0	0	0	14,704	40	37	14,781
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	346,009	163,447	21,249	36,653	229,772	1,440	30,693	3,024	832,287	17,460	16,242	865,989 *
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	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,977,160	\$ 247,104	\$ 31,826	\$ 36,653	\$ 229,772	\$ 1,440	\$ 30,693	\$ 3,024	\$ 1,937,502	\$ 20,545	\$ 19,112	\$ 1,977,160

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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)	\$ 692,837	92%							
	Property Tax (line 40)	61,968	8%	\$ 754,805						
005	Plant Operations and Maintenance			17,056	\$ 17,056					
010	Housekeeping			6,870	159	\$ 7,029				
060	Laundry and Linen			16,457	380	158	\$ 16,995			
065	Dietary			49,529	1,145	476	0	\$ 51,151		
155	Social Services			3,355	78	32	0	0	\$ 3,465	
160	Activities			55,920	1,293	538	0	0	0	\$ 57,751
165	Administration			54,283	1,255	522	0	0	0	0
166	Medical Records			38,305	886	368	0	0	0	0
170	Inservice Education - Nursing			7,989	185	77	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,906	229	95	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,352	124	51	0	0	0	0
083	Speech Pathology			1,797	42	17	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			487,985	11,282	4,693	16,995	51,151	3,465	57,751
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 754,805	100%	\$ 754,805	\$ 17,056	\$ 7,029	\$ 16,995	\$ 51,151	\$ 3,465	\$ 57,751

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 692,837	92%							
	Property Tax (line 40)	61,968	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,060	\$ 56,060				
166	Medical Records				39,559		\$ 39,559			
170	Inservice Education - Nursing			\$ 8,250						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	571	403	\$ 973	\$ 893	\$ 80
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,230	2,942	2,076	15,248	13,996	1,252
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,528	2,694	1,901	10,123	9,292	831
083	Speech Pathology			0	1,856	833	588	3,277	3,008	269
085	Pharmacy			0	0	1,149	811	1,960	1,799	161
090	Laboratory			0	0	120	85	205	188	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	110	77	187	171	15
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			8,250	641,572	47,641	33,619	722,832	663,489	59,343
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 754,805	100%	\$ 8,250	\$ 659,186	\$ 56,060	\$ 39,559	\$ 754,805	\$ 692,837	\$ 61,968

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 19,110												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,247,913												
	Total Costs Allocable as Administration	1,267,023	68%											
167	CDPH Licensing Fees	31,881	2%											
168	Professional Liability Insurance	74,917	4%											
169	Quality Assurance Fees	491,787	26%											
174	Caregiver Training	0	0%											
	Total	1,865,608	100%						\$ 1,865,608					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 76,612	\$ -	\$ 76,612	18,992	\$ 12,898	\$ 325	\$ 763	\$ 5,006	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,231	380,494	10,230	394,955	97,908	66,494	1,673	3,932	25,809	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,286	353,861	5,528	361,675	89,658	60,891	1,532	3,600	23,634	0
083	Speech Pathology			0	768	109,161	1,856	111,785	27,711	18,820	474	1,113	7,305	0
085	Pharmacy			0	0	154,273	0	154,273	38,244	25,973	654	1,536	10,081	0
090	Laboratory			0	0	16,110	0	16,110	3,994	2,712	68	160	1,053	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,704	0	14,704	3,645	2,476	62	146	961	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			4,025,882	895,914	832,287	641,572	6,395,655	1,585,457	1,076,759	27,094	63,667	417,937	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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,865,608		\$ 4,025,882	\$ 903,199	\$ 1,937,502	\$ 659,186	\$ 7,525,770	\$ 1,865,608					
	Total Administrative Costs							\$ 1,865,608		\$ 1,267,023	\$ 31,881	\$ 74,917	\$ 491,787	\$ -
	Unit Cost Multiplier							0.24789597						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 90,905	\$ 39,658	\$ 95,619	\$ 226,181							
	TOTAL FACILITY COSTS							\$ 9,617,559						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	427									
010	Housekeeping	172	172								
060	Laundry and Linen	412	412	412							
065	Dietary	1,240	1,240	1,240							
155	Social Services	84	84	84							
160	Activities	1,400	1,400	1,400							
165	Administration	1,359	1,359	1,359							
166	Medical Records	959	959	959							
170	Inservice Education - Nursing	200	200	200							
	ANCILLARY SERVICES										
075	Patient Supplies									76,612	76,612
077	Specialized Support Surfaces									0	0
080	Physical Therapy	248	248	248						394,955	394,955
081	Respiratory Therapy									0	0
082	Occupational Therapy	134	134	134						361,675	361,675
083	Speech Pathology	45	45	45						111,785	111,785
085	Pharmacy									154,273	154,273
090	Laboratory									16,110	16,110
095	Home Health Services									0	0
100	Other Ancillary Services									14,704	14,704
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,217	12,217	12,217	181,150	108,690	4,153,873	4,153,873	4,153,873	6,395,655	6,395,655
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,897	18,470	18,298	181,150	108,690	4,153,873	4,153,873	4,153,873	7,525,770	7,525,770
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 66,455 0.015998323	\$ 151,563 0.036487153			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 108,859 5.89382783	\$ 204,331 11.16683454	\$ 110,424 0.60957214	\$ 468,255 4.30817206	\$ 1,433 0.00034500	\$ 23,885 0.00575004	\$ 83,487 0.02009862	\$ 23,185 0.00308081	\$ 67,719 0.00899831
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 247,104 13.37866811	\$ 31,826 1.73932293	\$ 36,653 0.20233294	\$ 229,772 2.11401517	\$ 1,440 0.00034664	\$ 30,693 0.00738905	\$ 3,024 0.00072790	\$ 20,545 0.00273000	\$ 19,112 0.00253956
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 754,805 39.94311266	\$ 17,056 0.92342767	\$ 7,029 0.38414280	\$ 16,995 0.09381883	\$ 51,151 0.47061227	\$ 3,465 0.00083418	\$ 57,751 0.01390292	\$ 8,250 0.00198613	\$ 56,060 0.00744903	\$ 39,559 0.00525653

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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	\$ 86,075	\$ 0	\$ 86,075	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,784	0	22,784	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	247,104	0	247,104	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 355,963	\$ 0	\$ 355,963	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 141,158	\$ 0	\$ 141,158	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,159	0	62,159	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,525	0	29,525	(Sch 4)
010		Housekeeping - Total	6300	\$ 232,842	\$ 0	\$ 232,842	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	77,441	0	77,441	(Sch 5)
025		Depreciation: Equipment	7140	52,357	0	52,357	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	10,047	10,047	(Sch 5)
035		Leases and Rentals	7200	473,158	0	473,158	(Sch 5)
040		Property Taxes	7300	56,427	5,541	61,968	(Sch 5)
045		Property Insurance	7400	19,110	0	19,110	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	79,834	79,834	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,267,298	\$ 95,422	\$ 1,362,720	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,210	\$ 0	\$ 70,210	(Sch 3)
060	.20-.39	Fringe Benefits	6400	33,185	0	33,185	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	30,424	0	30,424	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,819	\$ 0	\$ 133,819	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 311,177	\$ 0	\$ 311,177	(Sch 3)
065	.20-.39	Fringe Benefits	6500	135,923	0	135,923	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	211,026	0	211,026	(Sch 4)
065		Dietary - Total	6500	\$ 658,126	\$ 0	\$ 658,126	
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	76,612	0	76,612	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,612	\$ 0	\$ 76,612	
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 ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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	376,745	0	376,745	(Sch 4)
080		Physical Therapy - Total	8200	\$ 376,745	\$ 0	\$ 376,745	
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	351,835	0	351,835	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 351,835	\$ 0	\$ 351,835	
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	108,481	0	108,481	(Sch 4)
083		Speech Pathology - Total	8280	\$ 108,481	\$ 0	\$ 108,481	
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	154,273	0	154,273	(Sch 4)
085		Pharmacy - Total	8300	\$ 154,273	\$ 0	\$ 154,273	
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	16,110	0	16,110	(Sch 4)
090		Laboratory - Total	8400	\$ 16,110	\$ 0	\$ 16,110	
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	14,704	0	14,704	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,704	\$ 0	\$ 14,704	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,098,760	\$ 0	\$ 1,098,760	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,699,640	\$ 0	\$ 2,699,640	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,108,224	0	1,108,224	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	399,009	(53,000)	346,009	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,206,873	\$ (53,000)	\$ 4,153,873	
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 ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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		\$ 4,206,873	\$ (53,000)	\$ 4,153,873
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 52,960	\$ 0	\$ 52,960 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,495	0	13,495 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	170	0	170 (Sch 4)
155		Social Services - Total	6600	\$ 66,625	\$ 0	\$ 66,625

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR ROSEWOOD CARE CENTER

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

Provider NPI:
1831235290

OSHPD Facility Number:
206071044

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	\$ 110,054	\$ 0	\$ 110,054	(Sch 2)
160	.20-.39	Fringe Benefits	6700	41,509	0	41,509	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,528	0	9,528	(Sch 4)
160		Activities - Total	6700	\$ 161,091	\$ 0	\$ 161,091	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 564,077	\$ (36,173)	\$ 527,904	(Sch 6)
165	.20-.39	Fringe Benefits	6900	177,667	(15,185)	162,482	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,548,651	(991,124)	557,527	(Sch 6)
165		Administration - Total	6900	\$ 2,290,395	\$ (1,042,482)	\$ 1,247,913	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 36,173	\$ 36,173	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	15,185	15,185	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	4,614	4,614	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 55,972	\$ 55,972	
167		CDPH Licensing Fees	6900	\$ 0	\$ 31,881	\$ 31,881	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 74,917	\$ 74,917	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 491,787	\$ 491,787	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,944	\$ 0	\$ 64,944	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,131	0	15,131	(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	\$ 80,075	\$ 0	\$ 80,075	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,598,186	\$ (387,925)	\$ 2,210,261	
200		Total		\$ 9,963,062	\$ (345,503)	\$ 9,617,559	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 430,150	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1831235290		21
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. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$430,150	\$430,150		

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1831235290	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,548,651	(\$79,834)	\$1,468,817 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipmen To reclassify interest expense to the appropriate cost cente 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	79,834	79,834	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,468,817	(\$31,881)	\$1,436,936 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify California Department of Public Health licensing fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	31,881	31,881	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,436,936	(\$74,917)	\$1,362,019 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	74,917	74,917	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,362,019	(\$491,787)	\$870,232 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	491,787	491,787	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$870,232	(\$5,541)	\$864,691 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecure 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	56,427	5,541	61,968	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1831235290		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$564,077	(\$36,173)	\$527,904	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	177,667	(15,185)	162,482	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 864,691	(4,614)	860,077 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	36,173	36,173	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	15,185	15,185	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	4,614	4,614	
							To reclassify medical records expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$399,009	(\$53,000)	\$346,009	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 860,077	53,000	913,077 *	
							To reclassify medical director expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$913,077	(\$10,047)	\$903,030 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	10,047	10,047	
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1831235290		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$903,030	
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.80 and 413.178 / CMS Pub. 15-1, Section 302.1			(\$212,122)
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			(24,203)
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			(1,754)
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			(15,888)
14							To eliminate state and/or federal income taxes. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A and 2122.2B			(12,646)
15							To eliminate liability insurance expense that is not applicable for the period under audit and to agree with the provider's liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(3,915)
16							To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(74,975)</u> <u>(\$345,503)</u> \$557,527
							*Balance carried forward from prior/to subsequent adjustments			

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1831235290		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
17	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	427	427	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	172	172	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	412	412	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,240	1,240	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	248	248	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	134	134	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	45	45	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	12,217	12,217	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	84	84	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,400	1,400	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,359	1,359	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	959	959	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	200	200	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	18,897	18,897	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	18,470	18,470	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	18,298	18,298	
To include the square footage statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
18	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	181,150	181,150	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	181,150	181,150	
To properly report the pounds of laundry statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
19	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	108,690	108,690	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	108,690	108,690	
To properly report the number of patient meals statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR ROSEWOOD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1831235290		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
20	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 16, 2012 Report Date: August 17, 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	29,492	(1,702)	27,790	
21	Not Reported			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,079	1,079	