

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR GARDENS OF CHEVIOT HILLS
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811224413**

**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**



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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

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

WINDSOR GARDENS OF CHEVIOT HILLS
NATIONAL PROVIDER IDENTIFIER (NPI) 1811224413
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 GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility No.:
206190637

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	\$ 2,724,301	\$ 81.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 641,493	\$ 19.23
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,163,065	\$ 34.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 915,588	\$ 27.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,046	\$ 0.66
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,526	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,759	\$ 1.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 337,471	\$ 10.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 858,424	\$ 25.73
11	Cost of Routine Service/Audited Total Costs	\$ 7,001,173	\$ 6,728,673	\$ 201.66
12	Total Patient Days (Adj)	33,367	33,367	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.82	\$ 201.66	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 20)	21,464	20,693	
16	Medi-Cal Managed Care Days (Adj 21)		189	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility No.:
206190637

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility No.:
206190637

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	\$ 46,953	\$ 46,953		
160	Activities	104,616		\$ 104,616	
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	2,572,732	46,953	104,616	2,724,301 *
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	\$ 2,724,301	\$ 46,953	\$ 104,616	\$ 2,724,301

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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	\$ 63,090	\$ 63,090										
010	Housekeeping	116,253	1,749	\$ 118,002									
060	Laundry and Linen	77,129	3,038	5,845	\$ 86,012								
065	Dietary	250,614	11,575	22,267	0	\$ 284,457							
155	Social Services	N/A	69	132	0	0	\$ 201						
160	Activities	N/A	2,417	4,649	0	0	0	\$ 7,066					
165	Administration	N/A	3,501	6,734	0	0	0	0	\$ 10,235	\$ 10,235			
166	Medical Records	87,053	488	938	0	0	0	0	88,479		\$ 88,479		
170	Inservice Education - Nursing	80,173	524	1,008	0	0	0	0	\$ 81,705				
ANCILLARY SERVICES													
075	Patient Supplies		267	514	0	0	0	0	0	782	129	1,112	\$ 2,023
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		484	931	0	0	0	0	0	1,415	943	8,156	10,515
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		860	1,654	0	0	0	0	0	2,514	761	6,578	9,853
083	Speech Pathology		191	368	0	0	0	0	0	560	150	1,292	2,002
085	Pharmacy		488	938	0	0	0	0	0	1,426	506	4,378	6,310
090	Laboratory		0	0	0	0	0	0	0	0	42	364	406
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	91	787	878
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		37,186	71,535	86,012	284,457	201	7,066	81,705	568,162	7,603	65,728	641,493 *
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		253	486	0	0	0	0	0	739	10	83	832
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 674,312	\$ 63,090	\$ 118,002	\$ 86,012	\$ 284,457	\$ 201	\$ 7,066	\$ 81,705	\$ 575,598	\$ 10,235	\$ 88,479	\$ 674,312

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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	\$ 341,143	\$ 341,143										
010	Housekeeping	110,151	9,455	\$ 119,606									
060	Laundry and Linen	56,852	16,429	5,924	\$ 79,205								
065	Dietary	228,054	62,591	22,570	0	\$ 313,215							
155	Social Services	520	371	134	0	0	\$ 1,025						
160	Activities	15,876	13,069	4,713	0	0	0	\$ 33,658					
165	Administration	N/A	18,930	6,826	0	0	0	0		\$ 25,756	\$ 25,756		
166	Medical Records	13,526	2,637	951	0	0	0	0		17,114		\$ 17,114	
170	Inservice Education - Nursing	650	2,833	1,021	0	0	0	0	\$ 4,504				
ANCILLARY SERVICES													
075	Patient Supplies	82,840	1,446	521	0	0	0	0	0	84,807	324	215	\$ 85,346
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	646,477	2,618	944	0	0	0	0	0	650,039	2,374	1,578	653,990
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	508,984	4,649	1,677	0	0	0	0	0	515,310	1,915	1,272	518,497
083	Speech Pathology	99,405	1,035	373	0	0	0	0	0	100,814	376	250	101,440
085	Pharmacy	340,934	2,637	951	0	0	0	0	0	344,522	1,274	847	346,643
090	Laboratory	29,451	0	0	0	0	0	0	0	29,451	106	70	29,628
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	63,593	0	0	0	0	0	0	0	63,593	229	152	63,974
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	426,028	201,076	72,508	79,205	313,215	1,025	33,658	4,504	1,131,218	19,133	12,714	1,163,065 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,367	493	0	0	0	0	0	1,861	24	16	1,901
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,964,484	\$ 341,143	\$ 119,606	\$ 79,205	\$ 313,215	\$ 1,025	\$ 33,658	\$ 4,504	\$ 2,921,614	\$ 25,756	\$ 17,114	\$ 2,964,484

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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)	\$ 972,150	98%							
	Property Tax (line 40)	23,408	2%	\$ 995,558						
005	Plant Operations and Maintenance			33,442	\$ 33,442					
010	Housekeeping			26,666	927	\$ 27,593				
060	Laundry and Linen			46,334	1,611	1,367	\$ 49,312			
065	Dietary			176,523	6,136	5,207	0	\$ 187,865		
155	Social Services			1,047	36	31	0	0	\$ 1,114	
160	Activities			36,858	1,281	1,087	0	0	0	\$ 39,227
165	Administration			53,387	1,856	1,575	0	0	0	0
166	Medical Records			7,438	259	219	0	0	0	0
170	Inservice Education - Nursing			7,989	278	236	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,077	142	120	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,383	257	218	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,112	456	387	0	0	0	0
083	Speech Pathology			2,920	101	86	0	0	0	0
085	Pharmacy			7,438	259	219	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			567,088	19,712	16,727	49,312	187,865	1,114	39,227
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,857	134	114	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 995,558	100%	\$ 995,558	\$ 33,442	\$ 27,593	\$ 49,312	\$ 187,865	\$ 1,114	\$ 39,227

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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 98% Of Total	Property Tax 2% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 972,150	98%							
	Property Tax (line 40)	23,408	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,817	\$ 56,817				
166	Medical Records				7,916		\$ 7,916			
170	Inservice Education - Nursing			\$ 8,502						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,339	714	100	\$ 5,153	\$ 5,032	\$ 121
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,857	5,237	730	13,824	13,499	325
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,955	4,224	589	18,768	18,327	441
083	Speech Pathology			0	3,108	830	116	4,053	3,958	95
085	Pharmacy			0	7,916	2,811	392	11,118	10,857	261
090	Laboratory			0	0	234	33	267	260	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	505	70	576	562	14
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			8,502	889,547	42,207	5,880	937,634	915,588	22,046
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	4,104	53	7	4,165	4,067	98
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 995,558	100%	\$ 8,502	\$ 930,825	\$ 56,817	\$ 7,916	\$ 995,558	\$ 972,150	\$ 23,408

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 24,104												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,131,453												
	Total Costs Allocable as Administration	1,155,557	68%											
167	CDPH Licensing Fees	23,593	1%											
168	Professional Liability Insurance	65,636	4%											
169	Quality Assurance Fees	454,282	27%											
174	Caregiver Training	0	0%											
	Total	1,699,068	100%						\$ 1,699,068					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 782	\$ 84,807	\$ 4,339	\$ 89,927	21,363	\$ 14,529	\$ 297	\$ 825	\$ 5,712	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,415	650,039	7,857	659,311	156,622	106,521	2,175	6,050	41,876	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,514	515,310	13,955	531,779	126,326	85,916	1,754	4,880	33,776	0
083	Speech Pathology			0	560	100,814	3,108	104,481	24,820	16,880	345	959	6,636	0
085	Pharmacy			0	1,426	344,522	7,916	353,864	84,062	57,171	1,167	3,247	22,476	0
090	Laboratory			0	0	29,451	0	29,451	6,996	4,758	97	270	1,871	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63,593	0	63,593	15,107	10,274	210	584	4,039	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			2,724,301	568,162	1,131,218	889,547	5,313,227	1,262,179	858,424	17,526	48,759	337,471	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	739	1,861	4,104	6,704	1,593	1,083	22	62	426	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,699,068		\$ 2,724,301	\$ 575,598	\$ 2,921,614	\$ 930,825	\$ 7,152,338	\$ 1,699,068					
	Total Administrative Costs							\$ 1,699,068		\$ 1,155,557	\$ 23,593	\$ 65,636	\$ 454,282	\$ -
	Unit Cost Multiplier							0.23755420						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,714	\$ 42,870	\$ 64,733	\$ 206,317							
	TOTAL FACILITY COSTS							\$ 9,057,723						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	607									
010	Housekeeping	484	484								
060	Laundry and Linen	841	841	841							
065	Dietary	3,204	3,204	3,204							
155	Social Services	19	19	19							
160	Activities	669	669	669							
165	Administration	969	969	969							
166	Medical Records	135	135	135							
170	Inservice Education - Nursing	145	145	145							
	ANCILLARY SERVICES										
075	Patient Supplies	74	74	74						89,927	89,927
077	Specialized Support Surfaces									0	0
080	Physical Therapy	134	134	134						659,311	659,311
081	Respiratory Therapy									0	0
082	Occupational Therapy	238	238	238						531,779	531,779
083	Speech Pathology	53	53	53						104,481	104,481
085	Pharmacy	135	135	135						353,864	353,864
090	Laboratory									29,451	29,451
095	Home Health Services									0	0
100	Other Ancillary Services									63,593	63,593
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,293	10,293	10,293	162,645	97,587	2,998,760	2,998,760	2,998,760	5,313,227	5,313,227
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	70	70	70						6,704	6,704
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,070	17,463	16,979	162,645	97,587	2,998,760	2,998,760	2,998,760	7,152,338	7,152,338
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 46,953 0.015657472	\$ 104,616 0.03488642			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 63,090 3.61278131	\$ 118,002 6.94985489	\$ 86,012 0.52883382	\$ 284,457 2.91490349	\$ 201 0.00006692	\$ 7,066 0.00235644	\$ 81,705 0.02724612	\$ 10,235 0.00143103	\$ 88,479 0.01237063
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 341,143 19.53518869	\$ 119,606 7.04435075	\$ 79,205 0.48698326	\$ 313,215 3.20959600	\$ 1,025 0.00034181	\$ 33,658 0.01122388	\$ 4,504 0.00150197	\$ 25,756 0.00360100	\$ 17,114 0.00239282
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 995,558 55.09452131	\$ 33,442 1.91504177	\$ 27,593 1.62510328	\$ 49,312 0.30318642	\$ 187,865 1.92510756	\$ 1,114 0.00037151	\$ 39,227 0.01308094	\$ 8,502 0.00283518	\$ 56,817 0.00794383	\$ 7,916 0.00110673

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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	\$ 51,659	\$ 0	\$ 51,659	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,431	0	11,431	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	341,143	0	341,143	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 404,233	\$ 0	\$ 404,233	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 93,756	\$ 0	\$ 93,756	(Sch 3)
010	.20-.39	Fringe Benefits	6300	22,497	0	22,497	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	110,151	0	110,151	(Sch 4)
010		Housekeeping - Total	6300	\$ 226,404	\$ 0	\$ 226,404	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	62,144	0	62,144	(Sch 5)
025		Depreciation: Equipment	7140	12,595	0	12,595	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	514	514	(Sch 5)
035		Leases and Rentals	7200	884,976	0	884,976	(Sch 5)
040		Property Taxes	7300	21,333	2,075	23,408	(Sch 5)
045		Property Insurance	7400	24,104	0	24,104	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	11,921	11,921	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,635,789	\$ 14,510	\$ 1,650,299	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 61,170	\$ 0	\$ 61,170	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,959	0	15,959	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	56,852	0	56,852	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 133,981	\$ 0	\$ 133,981	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 205,053	\$ 0	\$ 205,053	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,561	0	45,561	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	228,054	0	228,054	(Sch 4)
065		Dietary - Total	6500	\$ 478,668	\$ 0	\$ 478,668	
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	82,840	0	82,840	(Sch 4)
075		Patient Supplies - Total	8100	\$ 82,840	\$ 0	\$ 82,840	
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 GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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	646,477	0	646,477	(Sch 4)
080		Physical Therapy - Total	8200	\$ 646,477	\$ 0	\$ 646,477	
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	508,984	0	508,984	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 508,984	\$ 0	\$ 508,984	
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	99,405	0	99,405	(Sch 4)
083		Speech Pathology - Total	8280	\$ 99,405	\$ 0	\$ 99,405	
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	340,934	0	340,934	(Sch 4)
085		Pharmacy - Total	8300	\$ 340,934	\$ 0	\$ 340,934	
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	29,451	0	29,451	(Sch 4)
090		Laboratory - Total	8400	\$ 29,451	\$ 0	\$ 29,451	
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	63,593	0	63,593	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 63,593	\$ 0	\$ 63,593	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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		\$ 1,771,684	\$ 0	\$ 1,771,684	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,088,907	\$ 0	\$ 2,088,907	(Sch 2)
105	.20-.39	Fringe Benefits	6110	483,825	0	483,825	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	426,028	0	426,028	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,998,760	\$ 0	\$ 2,998,760	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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		\$ 2,998,760	\$ 0	\$ 2,998,760
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,255	\$ 0	\$ 40,255 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,698	0	6,698 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	520	0	520 (Sch 4)
155		Social Services - Total	6600	\$ 47,473	\$ 0	\$ 47,473

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR GARDENS OF CHEVIOT HILLS

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

Provider NPI:
1811224413

OSHPD Facility Number:
206190637

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	\$ 83,430	\$ 0	\$ 83,430	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,186	0	21,186	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	15,876	0	15,876	(Sch 4)
160		Activities - Total	6700	\$ 120,492	\$ 0	\$ 120,492	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 581,367	\$ (76,040)	\$ 505,327	(Sch 6)
165	.20-.39	Fringe Benefits	6900	124,660	(11,013)	113,647	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,528,935	(1,016,456)	512,479	(Sch 6)
165		Administration - Total	6900	\$ 2,234,962	\$ (1,103,509)	\$ 1,131,453	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 76,040	\$ 76,040	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	11,013	11,013	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	13,526	13,526	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 100,579	\$ 100,579	
167		CDPH Licensing Fees	6900	\$ 0	\$ 23,593	\$ 23,593	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 65,636	\$ 65,636	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 454,282	\$ 454,282	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 64,945	\$ 0	\$ 64,945	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,228	0	15,228	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	650	0	650	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,823	\$ 0	\$ 80,823	
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		\$ 2,483,750	\$ (459,419)	\$ 2,024,331	
200		Total		\$ 9,502,632	\$ (444,909)	\$ 9,057,723	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 111,699	
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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 GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811224413		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	\$111,699	\$111,699	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811224413	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	\$1,528,935	(\$11,921)	\$1,517,014 *	
	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	11,921	11,921	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,517,014	(\$23,593)	\$1,493,421 *	
	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	23,593	23,593	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,493,421	(\$65,636)	\$1,427,785 *	
	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	65,636	65,636	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,427,785	(\$454,282)	\$973,503 *	
	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	454,282	454,282	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$973,503	(\$2,075)	\$971,428 *	
	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	21,333	2,075	23,408	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811224413		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	\$581,367	(\$76,040)	\$505,327	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	124,660	(11,013)	113,647	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 971,428	(13,526)	957,902 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	76,040	76,040	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	11,013	11,013	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	13,526	13,526	
							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	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$957,902	(\$514)	\$957,388 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	514	514	
							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 GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811224413		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	*	\$957,388		
9							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			(\$224,705)	
10							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			(83,618)	
11							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			(341)	
12							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			(13,896)	
13							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			(18,380)	
14							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			(4,442)	
15							To adjust the unsecure property tax expense to agree with the provider's record. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(2,017)	
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			(97,510) <u>(\$444,909)</u>	\$512,479
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811224413		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	607	607	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	484	484	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	841	841	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,204	3,204	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	74	74	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	134	134	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	238	238	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	53	53	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	135	135	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,293	10,293	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	70	70	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	19	19	
	10.7	160	1,2,3	7	160	N/A	Activities	0	669	669	
	10.7	165	1,2,3	7	165	N/A	Administration	0	969	969	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	135	135	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	145	145	
	10.7	175	1	7	175	N/A	Total Statistics - Square Feet	0	18,070	18,070	
	10.7	175	2	7	175	N/A	Total Statistics - Square Feet	0	17,463	17,463	
	10.7	175	3	7	175	N/A	Total Statistics - Square Feet	0	16,979	16,979	
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	162,645	162,645	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	162,645	162,645	
To include laundry statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
19	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	97,587	97,587	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	97,587	97,587	
To include dietary meals statistics 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 GARDENS OF CHEVIOT HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1811224413		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 31, 2012 Report Date: September 12, 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	21,464	(771)	20,693	
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	189	189	