

**REPORT  
ON THE  
RATE SETTING AUDIT**

**WINDSOR GARDENS CONVALESCENT HOSPITAL  
LOS ANGELES, CALIFORNIA  
NATIONAL PROVIDER IDENTIFER: 1891872644**

**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: Loan Vuong**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 10, 2013

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

WINDSOR GARDENS CONVALESCENT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1891872644  
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.

Ash Chawla  
Page 3

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 CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility No.:  
206190885

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,922,540	\$ 92.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 674,924	\$ 21.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 807,409	\$ 25.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 778,534	\$ 24.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 35,282	\$ 1.12
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,976	\$ 1.05
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 46,403	\$ 1.47
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 290,452	\$ 9.21
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 756,137	\$ 23.98
11	Cost of Routine Service/Audited Total Costs	\$ 6,551,651	\$ 6,344,657	\$ 201.21
12	Total Patient Days (Adj )	31,532	31,532	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 207.78	\$ 201.21	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 18)	17,981	17,782	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1891872644

**OSHPD Facility No.:**  
206190885

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

**Provider NPI:**  
1891872644

**OSHPD Facility No.:**  
206190885

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 102,148	\$ 102,148		
160	Activities	163,316		\$ 163,316	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,657,076	102,148	163,316	2,922,540
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,922,540</b>	<b>\$ 102,148</b>	<b>\$ 163,316</b>	<b>\$ 2,922,540</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 85,100	\$ 85,100										
010	Housekeeping	124,362	1,166	\$ 125,528									
060	Laundry and Linen	55,727	3,289	4,919	\$ 63,935								
065	Dietary	278,970	5,498	8,222	0	\$ 292,690							
155	Social Services	N/A	5,816	8,699	0	0	\$ 14,515						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,218	6,308	0	0	0	0		\$ 10,526	\$ 10,526		
166	Medical Records	95,168	0	0	0	0	0	0		95,168		\$ 95,168	
170	Inservice Education - Nursing	88,146	0	0	0	0	0	0	\$ 88,146				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		1,669	2,496	0	0	0	0	0	4,164	190	1,719	\$ 6,074
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,974	7,439	0	0	0	0	0	12,412	1,321	11,943	25,677
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	986	8,911	9,897
083	Speech Pathology		0	0	0	0	0	0	0	0	230	2,077	2,307
085	Pharmacy		389	582	0	0	0	0	0	970	468	4,232	5,671
090	Laboratory		0	0	0	0	0	0	0	0	63	569	632
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	132	1,198	1,330
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care		57,741	86,356	63,935	292,690	14,515	0	88,146	603,383	7,125	64,417	674,924 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		340	509	0	0	0	0	0	849	11	102	962
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 727,473	\$ 85,100	\$ 125,528	\$ 63,935	\$ 292,690	\$ 14,515	\$ -	\$ 88,146	\$ 621,779	\$ 10,526	\$ 95,168	\$ 727,473

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 179,345	\$ 179,345										
010	Housekeeping	64,255	2,458	\$ 66,713									
060	Laundry and Linen	49,610	6,931	2,614	\$ 59,155								
065	Dietary	238,412	11,586	4,370	0	\$ 254,368							
155	Social Services	520	12,258	4,623	0	0	\$ 17,401						
160	Activities	16,577	0	0	0	0	0	\$ 16,577					
165	Administration	N/A	8,889	3,352	0	0	0	0		\$ 12,241	\$ 12,241		
166	Medical Records	15,636	0	0	0	0	0	0		15,636		\$ 15,636	
170	Inservice Education - Nursing	953	0	0	0	0	0	0	\$ 953				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	108,989	3,517	1,326	0	0	0	0	0	113,832	221	282	\$ 114,336
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	864,431	10,482	3,953	0	0	0	0	0	878,866	1,536	1,962	882,365
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	705,159	0	0	0	0	0	0	0	705,159	1,146	1,464	707,769
083	Speech Pathology	164,357	0	0	0	0	0	0	0	164,357	267	341	164,965
085	Pharmacy	328,607	819	309	0	0	0	0	0	329,736	544	695	330,975
090	Laboratory	45,015	0	0	0	0	0	0	0	45,015	73	93	45,182
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	94,773	0	0	0	0	0	0	0	94,773	154	197	95,124
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	272,503	121,688	45,895	59,155	254,368	17,401	16,577	953	788,539	8,286	10,584	807,409 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,514	717	270	0	0	0	0	0	3,501	13	17	3,531
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,151,656</b>	<b>\$ 179,345</b>	<b>\$ 66,713</b>	<b>\$ 59,155</b>	<b>\$ 254,368</b>	<b>\$ 17,401</b>	<b>\$ 16,577</b>	<b>\$ 953</b>	<b>\$ 3,123,779</b>	<b>\$ 12,241</b>	<b>\$ 15,636</b>	<b>\$ 3,151,656</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

WINDSOR GARDENS CONVALESCENT HOSPITAL

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1891872644

## OSHPD Facility Number:

206190885

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 868,962	96%							
	Property Tax (line 40)	39,380	4%	\$ 908,342						
005	Plant Operations and Maintenance			27,827	\$ 27,827					
010	Housekeeping			12,070	381	\$ 12,451				
060	Laundry and Linen			34,029	1,075	488	\$ 35,593			
065	Dietary			56,883	1,798	816	0	\$ 59,496		
155	Social Services			60,180	1,902	863	0	0	\$ 62,945	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			43,640	1,379	626	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			17,266	546	248	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			51,463	1,626	738	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			4,023	127	58	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			597,440	18,881	8,566	35,593	59,496	62,945	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,520	111	50	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 908,342	100%	\$ 908,342	\$ 27,827	\$ 12,451	\$ 35,593	\$ 59,496	\$ 62,945	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 868,962	96%							
	Property Tax (line 40)	39,380	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 45,645	\$ 45,645				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	18,059	825	0	\$ 18,884	\$ 18,065	\$ 819
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	53,827	5,728	0	59,556	56,974	2,582
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	4,274	0	4,274	4,089	185
083	Speech Pathology			0	0	996	0	996	953	43
085	Pharmacy			0	4,208	2,030	0	6,238	5,968	270
090	Laboratory			0	0	273	0	273	261	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	574	0	574	550	25
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	782,920	30,896	0	813,816	778,534	35,282
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,682	49	0	3,731	3,569	162
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 908,342	100%	\$ -	\$ 862,697	\$ 45,645	\$ -	\$ 908,342	\$ 868,962	\$ 39,380

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 67% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 6,183												
055	Interest - Other	31,089												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,079,833												
	Total Costs Allocable as Administration	1,117,105	67%											
167	CDPH Licensing Fees	48,718	3%											
168	Professional Liability Insurance	68,555	4%											
169	Quality Assurance Fees	429,110	26%											
174	Caregiver Training	0	0%											
	Total	1,663,488	100%						\$ 1,663,488					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,164	\$ 113,832	\$ 18,059	\$ 136,056	30,054	\$ 20,182	\$ 880	\$ 1,239	\$ 7,753	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	12,412	878,866	53,827	945,106	208,766	140,195	6,114	8,604	53,853	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	705,159	0	705,159	155,764	104,602	4,562	6,419	40,180	0
083	Speech Pathology			0	0	164,357	0	164,357	36,305	24,380	1,063	1,496	9,365	0
085	Pharmacy			0	970	329,736	4,208	334,914	73,980	49,681	2,167	3,049	19,084	0
090	Laboratory			0	0	45,015	0	45,015	9,943	6,677	291	410	2,565	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	94,773	0	94,773	20,935	14,058	613	863	5,400	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,922,540	603,383	788,539	782,920	5,097,383	1,125,968	756,137	32,976	46,403	290,452	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	849	3,501	3,682	8,032	1,774	1,192	52	73	458	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,663,488		\$ 2,922,540	\$ 621,779	\$ 3,123,779	\$ 862,697	\$ 7,530,795	\$ 1,663,488					
	Total Administrative Costs							\$ 1,663,488		\$ 1,117,105	\$ 48,718	\$ 68,555	\$ 429,110	\$ -
	Unit Cost Multiplier							0.22089142						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 105,694	\$ 27,877	\$ 45,645	\$ 179,216							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,373,499						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adj 15)	Hskpng (SQ FT) 10 (Adj 15)	Laundry (LBS) 60 (Adj 16)	Dietary (MEALS) 65 (Adj 17)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	498									
010	Housekeeping	216	216								
060	Laundry and Linen	609	609	609							
065	Dietary	1,018	1,018	1,018							
155	Social Services	1,077	1,077	1,077							
160	Activities										
165	Administration	781	781	781							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	309	309	309						136,056	136,056
077	Specialized Support Surfaces									0	0
080	Physical Therapy	921	921	921						945,106	945,106
081	Respiratory Therapy									0	0
082	Occupational Therapy									705,159	705,159
083	Speech Pathology									164,357	164,357
085	Pharmacy	72	72	72						334,914	334,914
090	Laboratory									45,015	45,015
095	Home Health Services									0	0
100	Other Ancillary Services									94,773	94,773
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,692	10,692	10,692	157,660	94,596	2,929,579	2,929,579	2,929,579	5,097,383	5,097,383
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	63	63	63						8,032	8,032
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>16,256</b>	<b>15,758</b>	<b>15,542</b>	<b>157,660</b>	<b>94,596</b>	<b>2,929,579</b>	<b>2,929,579</b>	<b>2,929,579</b>	<b>7,530,795</b>	<b>7,530,795</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 102,148	\$ 163,316			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.034867809	0.055747259			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 85,100	\$ 125,528	\$ 63,935	\$ 292,690	\$ 14,515	\$ -	\$ 88,146	\$ 10,526	\$ 95,168
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		5.40043153	8.07672714	0.40552194	3.09410279	0.00495460	0.00000000	0.03008828	0.00139768	0.01263718
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 179,345	\$ 66,713	\$ 59,155	\$ 254,368	\$ 17,401	\$ 16,577	\$ 953	\$ 12,241	\$ 15,636
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.38120320	4.29245528	0.37520778	2.68899091	0.00593960	0.00565849	0.00032530	0.00162548	0.00207628
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 908,342	\$ 27,827	\$ 12,451	\$ 35,593	\$ 59,496	\$ 62,945	\$ -	\$ -	\$ 45,645	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	55.87733760	1.76589124	0.80111552	0.22575546	0.62895199	0.02148587	0.00000000	0.00000000	0.00606112	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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	\$ 67,298	\$ 0	\$ 67,298	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,802	0	17,802	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,345	0	179,345	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 264,445	\$ 0	\$ 264,445	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,867	\$ 0	\$ 92,867	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,495	0	31,495	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	64,255	0	64,255	(Sch 4)
010		Housekeeping - Total	6300	\$ 188,617	\$ 0	\$ 188,617	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	106,718	0	106,718	(Sch 5)
025		Depreciation: Equipment	7140	27,838	0	27,838	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	734,406	0	734,406	(Sch 5)
040		Property Taxes	7300	31,525	7,855	39,380	(Sch 5)
045		Property Insurance	7400	6,183	0	6,183	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 31,089	\$ 31,089	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,359,732	\$ 38,944	\$ 1,398,676	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 43,005	\$ 0	\$ 43,005	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,722	0	12,722	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	49,610	0	49,610	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 105,337	\$ 0	\$ 105,337	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 218,940	\$ 0	\$ 218,940	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,030	0	60,030	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	238,412	0	238,412	(Sch 4)
065		Dietary - Total	6500	\$ 517,382	\$ 0	\$ 517,382	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	108,989	0	108,989	(Sch 4)
075		Patient Supplies - Total	8100	\$ 108,989	\$ 0	\$ 108,989	
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 CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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	864,431	0	864,431	(Sch 4)
080		Physical Therapy - Total	8200	\$ 864,431	\$ 0	\$ 864,431	
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	705,159	0	705,159	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 705,159	\$ 0	\$ 705,159	
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	164,357	0	164,357	(Sch 4)
083		Speech Pathology - Total	8280	\$ 164,357	\$ 0	\$ 164,357	
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	323,517	5,090	328,607	(Sch 4)
085		Pharmacy - Total	8300	\$ 323,517	\$ 5,090	\$ 328,607	
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	45,015	0	45,015	(Sch 4)
090		Laboratory - Total	8400	\$ 45,015	\$ 0	\$ 45,015	
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	94,773	0	94,773	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 94,773	\$ 0	\$ 94,773	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,306,241	\$ 5,090	\$ 2,311,331	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,085,990	\$ 0	\$ 2,085,990	(Sch 2)
105	.20-.39	Fringe Benefits	6110	571,086	0	571,086	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	301,593	(29,090)	272,503	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,958,669	\$ (29,090)	\$ 2,929,579	
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 CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	2,514	2,514 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,514	\$ 2,514
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,958,669	\$ (26,576)	\$ 2,932,093
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 80,426	\$ 0	\$ 80,426 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,722	0	21,722 (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	\$ 102,668	\$ 0	\$ 102,668

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS CONVALESCENT HOSPITAL

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

Provider NPI:  
1891872644

OSHPD Facility Number:  
206190885

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	\$ 125,016	\$ 0	\$ 125,016	(Sch 2)
160	.20-.39	Fringe Benefits	6700	38,300	0	38,300	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,577	0	16,577	(Sch 4)
160		Activities - Total	6700	\$ 179,893	\$ 0	\$ 179,893	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 615,404	\$ (77,900)	\$ 537,504	(Sch 6)
165	.20-.39	Fringe Benefits	6900	136,783	(17,268)	119,515	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,292,970	(870,156)	422,814	(Sch 6)
165		Administration - Total	6900	\$ 2,045,157	\$ (965,324)	\$ 1,079,833	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 77,900	\$ 77,900	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	17,268	17,268	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	15,636	15,636	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 110,804	\$ 110,804	
167		CDPH Licensing Fees	6900	\$ 0	\$ 48,718	\$ 48,718	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 68,555	\$ 68,555	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 429,110	\$ 429,110	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 70,074	\$ 0	\$ 70,074	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,072	0	18,072	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	953	0	953	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 89,099	\$ 0	\$ 89,099	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,416,817	\$ (308,137)	\$ 2,108,680	
200		<b>Total</b>		\$ 9,664,178	\$ (290,679)	\$ 9,373,499	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 135,484	
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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 CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1891872644		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$135,484	\$135,484

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891872644	18		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,292,970	(\$48,718)	\$1,244,252 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fee: To reclassify California Department of Public Health licensing fee to the facility licensing fees cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	48,718	48,718	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,244,252	(\$68,555)	\$1,175,697 *	
	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 CCR, Title 22, Sections 52000(b) and 52507	0	68,555	68,555	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,175,697	(\$429,110)	\$746,587 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	429,110	429,110	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$746,587	(\$7,855)	\$738,732 *	
	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 and 2304 CCR, Title 22, Sections 52506 and 52501	31,525	7,855	39,380	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891872644		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$615,404	(\$77,900)	\$537,504	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	136,783	(17,268)	119,515	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 738,732	(15,636)	723,096 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	77,900	77,900	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	17,268	17,268	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	15,636	15,636	
							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 CCR, Title 22, Section 52000				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$301,593	(\$24,000)	\$277,593 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 723,096	24,000	747,096 *	
							To reclassify medical director fees to administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$277,593	(\$5,090)	\$272,503	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	323,517	5,090	328,607	
							To reclassify pharmaceuticals expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123, 51511, and 52000				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$747,096	(\$31,089)	\$716,007 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	31,089	31,089	
							To reclassify expenses 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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1891872644		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$716,007		
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(\$129,192)	
11							To abate other operating revenue against the administration and general cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(74,570)	
12							To eliminate franchise taxes expense for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(43,500)	
13							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>(45,931)</u> <u>(\$293,193)</u>	\$422,814
14	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expenses to the proper cost center 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$2,514	\$2,514

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1891872644		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
15	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	498	498	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	216	216	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	609	609	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,018	1,018	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	309	309	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	921	921	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	72	72	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,692	10,692	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	63	63	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,077	1,077	
	10.7	165	1,2,3	7	165	N/A	Administration	0	781	781	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	16,256	16,256	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	15,758	15,758	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	15,542	15,542	
To adjust statistics to agree with the prior year's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
16	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	157,660	157,660	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	157,660	157,660	
To include pounds of laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
17	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	94,596	94,596	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	94,596	94,596	
To include dietary meals statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR GARDENS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1891872644		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
18	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 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 25, 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			17,981	(199)	17,782