

**REPORT  
ON THE  
RATE SETTING AUDIT  
WINDSOR MANOR  
GLENDALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1972588846  
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: Henry Kwan  
Auditor: Tricia Sugioka**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 25, 2013

Beth Burke  
Accounting Manager  
be.group  
516 Burchett Street  
Glendale, California 91203

WINDSOR MANOR  
NATIONAL PROVIDER IDENTIFIER (NPI) 1972588846  
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.

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.

Beth Burke  
Page 2

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 MANOR

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

Provider NPI:  
1972588846

OSHPD Facility No.:  
206190888

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	\$ 1,073,628	\$ 115.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 284,038	\$ 30.67
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 365,620	\$ 39.48
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 34,800	\$ 3.76
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 388	\$ 0.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 4,761	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 10,720	\$ 1.16
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 347,675	\$ 37.54
11	Cost of Routine Service/Audited Total Costs	\$ 2,151,609	\$ 2,121,629	\$ 229.07
12	Total Patient Days (Adj )	9,262	9,262	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 232.31	\$ 229.07	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj )	2,563	2,563	
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 MANOR

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

Provider NPI:  
1972588846

OSHPD Facility No.:  
206190888

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 MANOR

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

**Provider NPI:**  
1972588846

**OSHPD Facility No.:**  
206190888

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 17,320	\$ 17,320		
160	Activities	46,497		\$ 46,497	
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	1,009,811	17,320	46,497	1,073,628 *
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	359,915	0	0	359,915
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,433,543</b>	<b>\$ 17,320</b>	<b>\$ 46,497</b>	<b>\$ 1,433,543</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WINDSOR MANOR

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	\$ 15,282	\$ 15,282										
010	Housekeeping	27,176	-	\$ 27,176									
060	Laundry and Linen	31,437	580	1,031	\$ 33,048								
065	Dietary	170,031	2,463	4,381	0	\$ 176,875							
155	Social Services	N/A	178	316	0	0	\$ 494						
160	Activities	N/A	1,111	1,976	0	0	0	\$ 3,087					
165	Administration	N/A	3,043	5,411	0	0	0	0		\$ 8,455	\$ 8,455		
166	Medical Records	60,901	163	290	0	0	0	0		61,354		\$ 61,354	
170	Inservice Education - Nursing	0	122	217	0	0	0	0	\$ 340				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		141	250	0	0	0	0	0	391	48	351	\$ 790
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		120	214	0	0	0	0	0	334	383	2,779	3,497
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	200	1,451	1,651
083	Speech Pathology		0	0	0	0	0	0	0	0	44	320	364
085	Pharmacy		120	214	0	0	0	0	0	334	261	1,893	2,488
090	Laboratory		0	0	0	0	0	0	0	0	38	276	314
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	34	248	282
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		7,029	12,499	33,048	176,875	494	3,087	340	233,372	6,136	44,530	284,038 *
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	1,304	9,461	10,765
140	Beauty and Barber		211	375	0	0	0	0	0	587	6	46	638
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 304,827</b>	<b>\$ 15,282</b>	<b>\$ 27,176</b>	<b>\$ 33,048</b>	<b>\$ 176,875</b>	<b>\$ 494</b>	<b>\$ 3,087</b>	<b>\$ 340</b>	<b>\$ 235,019</b>	<b>\$ 8,455</b>	<b>\$ 61,354</b>	<b>\$ 304,827</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR MANOR

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	\$ 40,607	\$ 40,607										
010	Housekeeping	3,430	0	\$ 3,430									
060	Laundry and Linen	23,616	1,540	130	\$ 25,287								
065	Dietary	150,023	6,546	553	0	\$ 157,121							
155	Social Services	1,890	472	40	0	0	\$ 2,402						
160	Activities	41,662	2,953	249	0	0	0	\$ 44,864					
165	Administration	N/A	8,086	683	0	0	0	0		\$ 8,769	\$ 8,769		
166	Medical Records	1,656	433	37	0	0	0	0		2,126		\$ 2,126	
170	Inservice Education - Nursing	0	325	27	0	0	0	0	\$ 352				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,187	374	32	0	0	0	0	0	12,593	50	12	\$ 12,655
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	104,741	320	27	0	0	0	0	0	105,088	397	96	105,581
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	55,210	0	0	0	0	0	0	0	55,210	207	50	55,468
083	Speech Pathology	12,160	0	0	0	0	0	0	0	12,160	46	11	12,217
085	Pharmacy	71,006	320	27	0	0	0	0	0	71,353	270	66	71,689
090	Laboratory	10,498	0	0	0	0	0	0	0	10,498	39	10	10,547
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,435	0	0	0	0	0	0	0	9,435	35	9	9,479
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	107,431	18,677	1,578	25,287	157,121	2,402	44,864	352	357,712	6,364	1,543	365,620 *
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	1,352	328	1,680
140	Beauty and Barber	0	561	47	0	0	0	0	0	608	7	2	617
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 645,552</b>	<b>\$ 40,607</b>	<b>\$ 3,430</b>	<b>\$ 25,287</b>	<b>\$ 157,121</b>	<b>\$ 2,402</b>	<b>\$ 44,864</b>	<b>\$ 352</b>	<b>\$ 634,657</b>	<b>\$ 8,769</b>	<b>\$ 2,126</b>	<b>\$ 645,552</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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)	\$ 38,509	99%							
	Property Tax (line 40)	429	1%	\$ 38,938						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,477	0	0	\$ 1,477			
065	Dietary			6,277	0	0	0	\$ 6,277		
155	Social Services			453	0	0	0	0	\$ 453	
160	Activities			2,832	0	0	0	0	0	\$ 2,832
165	Administration			7,754	0	0	0	0	0	0
166	Medical Records			415	0	0	0	0	0	0
170	Inservice Education - Nursing			311	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			359	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			307	0	0	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			307	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			17,909	0	0	1,477	6,277	453	2,832
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			538	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 38,938</b>	<b>100%</b>	<b>\$ 38,938</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,477</b>	<b>\$ 6,277</b>	<b>\$ 453</b>	<b>\$ 2,832</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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 99% Of Total	Property Tax 1% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 38,509	99%							
	Property Tax (line 40)	429	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,754	\$ 7,754				
166	Medical Records				415		\$ 415			
170	Inservice Education - Nursing			\$ 311						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	359	44	2	\$ 405	\$ 401	\$ 4
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	307	351	19	677	669	7
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	183	10	193	191	2
083	Speech Pathology			0	0	40	2	43	42	0
085	Pharmacy			0	307	239	13	559	553	6
090	Laboratory			0	0	35	2	37	36	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31	2	33	33	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			311	29,259	5,627	301	35,188	34,800	388
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	1,196	64	1,260	1,246	14
140	Beauty and Barber			0	538	6	0	544	538	6
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 38,938	100%	\$ 311	\$ 30,769	\$ 7,754	\$ 415	\$ 38,938	\$ 38,509	\$ 429

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WINDSOR MANOR      Provider NPI: 1972588846      OSHPD Facility Number: 206190888      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. 96% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,249												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	476,785												
	Total Costs Allocable as Administration	479,034	96%											
167	CDPH Licensing Fees	6,560	1%											
168	Professional Liability Insurance	14,770	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	500,364	100%						\$ 500,364					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 391	\$ 12,593	\$ 359	\$ 13,342	2,860	\$ 2,738	\$ 38	\$ 84	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	334	105,088	307	105,729	22,666	21,700	297	669	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	55,210	0	55,210	11,836	11,331	155	349	0	0
083	Speech Pathology			0	0	12,160	0	12,160	2,607	2,496	34	77	0	0
085	Pharmacy			0	334	71,353	307	71,994	15,434	14,776	202	456	0	0
090	Laboratory			0	0	10,498	0	10,498	2,251	2,155	30	66	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,435	0	9,435	2,023	1,936	27	60	0	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			1,073,628	233,372	357,712	29,259	1,693,971	363,156	347,675	4,761	10,720	0	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			359,915	0	0	0	359,915	77,159	73,870	1,012	2,278	0	0
140	Beauty and Barber			0	587	608	538	1,733	372	356	5	11	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 500,364		\$ 1,433,543	\$ 235,019	\$ 634,657	\$ 30,769	\$ 2,333,988	\$ 500,364					
	Total Administrative Costs							\$ 500,364		\$ 479,034	\$ 6,560	\$ 14,770	\$ -	\$ -
	Unit Cost Multiplier							0.21438156						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,808	\$ 10,895	\$ 8,169	\$ 88,872							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,923,224						

(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
WINDSOR MANOR

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	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										
010	Housekeeping										
060	Laundry and Linen	313	313	313							
065	Dietary	1,330	1,330	1,330							
155	Social Services	96	96	96							
160	Activities	600	600	600							
165	Administration	1,643	1,643	1,643							
166	Medical Records	88	88	88							
170	Inservice Education - Nursing	66	66	66							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	76	76	76						13,342	13,342
077	Specialized Support Surfaces									0	0
080	Physical Therapy	65	65	65						105,729	105,729
081	Respiratory Therapy									0	0
082	Occupational Therapy									55,210	55,210
083	Speech Pathology									12,160	12,160
085	Pharmacy	65	65	65						71,994	71,994
090	Laboratory									10,498	10,498
095	Home Health Services									0	0
100	Other Ancillary Services									9,435	9,435
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	3,795	3,795	3,795	128,315	27,794	1,117,242	1,117,242	1,117,242	1,693,971	1,693,971
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									359,915	359,915
140	Beauty and Barber	114	114	114						1,733	1,733
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	8,251	8,251	8,251	128,315	27,794	1,117,242	1,117,242	1,117,242	2,333,988	2,333,988
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 17,320 0.015502461	\$ 46,497 0.041617662			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 15,282 1.85213914	\$ 27,176 3.29366137	\$ 33,048 0.25755084	\$ 176,875 6.36378048	\$ 494 0.00044216	\$ 3,087 0.00276348	\$ 340 0.00030398	\$ 8,455 0.00362236	\$ 61,354 0.02628712
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 40,607 4.92146407	\$ 3,430 0.41570719	\$ 25,287 0.19706608	\$ 157,121 5.65307037	\$ 2,402 0.00215027	\$ 44,864 0.04015630	\$ 352 0.00031529	\$ 8,769 0.00375708	\$ 2,126 0.00091075
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 38,938 4.71918555	\$ - 0.00000000	\$ - 0.00000000	\$ 1,477 0.01151155	\$ 6,277 0.22582272	\$ 453 0.00040550	\$ 2,832 0.00253438	\$ 311 0.00027878	\$ 7,754 0.00332205	\$ 415 0.00017793

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	\$ 9,762	\$ 0	\$ 9,762	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,520	0	5,520	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	40,607	0	40,607	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 55,889	\$ 0	\$ 55,889	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 17,949	\$ 0	\$ 17,949	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,227	0	9,227	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	3,430	0	3,430	(Sch 4)
010		Housekeeping - Total	6300	\$ 30,606	\$ 0	\$ 30,606	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 23,321	\$ 0	\$ 23,321	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	9,155	0	9,155	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	187	0	187	(Sch 5)
035		Leases and Rentals	7200	453	0	453	(Sch 5)
040		Property Taxes	7300	429	0	429	(Sch 5)
045		Property Insurance	7400	2,249	0	2,249	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	5,393	0	5,393	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 127,682	\$ 0	\$ 127,682	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,123	\$ 0	\$ 12,123	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,158	0	7,158	(Sch 3)
060	.79	Agency Staff	6400	0	12,156	12,156	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,670	(12,054)	23,616	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 54,951	\$ 102	\$ 55,053	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 120,048	\$ 0	\$ 120,048	(Sch 3)
065	.20-.39	Fringe Benefits	6500	49,983	0	49,983	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	150,023	0	150,023	(Sch 4)
065		Dietary - Total	6500	\$ 320,054	\$ 0	\$ 320,054	
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	12,187	0	12,187	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,187	\$ 0	\$ 12,187	
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 MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	104,741	0	104,741	(Sch 4)
080		Physical Therapy - Total	8200	\$ 104,741	\$ 0	\$ 104,741	
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	55,210	0	55,210	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 55,210	\$ 0	\$ 55,210	
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	12,160	0	12,160	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,160	\$ 0	\$ 12,160	
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	71,006	0	71,006	(Sch 4)
085		Pharmacy - Total	8300	\$ 71,006	\$ 0	\$ 71,006	
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	10,498	0	10,498	(Sch 4)
090		Laboratory - Total	8400	\$ 10,498	\$ 0	\$ 10,498	
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	9,435	0	9,435	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,435	\$ 0	\$ 9,435	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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		\$ 275,237	\$ 0	\$ 275,237	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 720,939	\$ 0	\$ 720,939	(Sch 2)
105	.20-.39	Fringe Benefits	6110	288,872	0	288,872	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	120,331	(12,900)	107,431	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,130,142	\$ (12,900)	\$ 1,117,242	
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 MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	\$ 249,415	\$ 249,415	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	110,500	110,500	(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	\$ 359,915	\$ 359,915	
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	\$ 249,415	\$ (249,415)	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	110,500	(110,500)	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	\$ 359,915	\$ (359,915)	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 1,490,057	\$ (12,900)	\$ 1,477,157	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 12,583	\$ 0	\$ 12,583	(Sch 2)
155	.20-.39	Fringe Benefits	6600	4,737	0	4,737	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,044	(154)	1,890	(Sch 4)
155		Social Services - Total	6600	\$ 19,364	\$ (154)	\$ 19,210	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR MANOR

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

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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	\$ 38,028	\$ 0	\$ 38,028	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,469	0	8,469	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	45,067	(3,405)	41,662	(Sch 4)
160		Activities - Total	6700	\$ 91,564	\$ (3,405)	\$ 88,159	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 101,673	\$ (10,632)	\$ 91,041	(Sch 6)
165	.20-.39	Fringe Benefits	6900	56,953	(5,956)	50,997	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	313,700	21,047	334,747	(Sch 6)
165		Administration - Total	6900	\$ 472,326	\$ 4,459	\$ 476,785	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,035	\$ 0	\$ 39,035	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,866	0	21,866	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,656	0	1,656	(Sch 4)
166		Medical Records - Total	6900	\$ 62,557	\$ 0	\$ 62,557	
167		CDPH Licensing Fees	6900	\$ 6,560	\$ 0	\$ 6,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 31,774	\$ (17,004)	\$ 14,770	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
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>		\$ 684,145	\$ (16,104)	\$ 668,041	
200		<b>Total</b>		\$ 2,952,126	\$ (28,902)	\$ 2,923,224	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 161,392	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
WINDSOR MANOR

Provider NPI:  
1972588846

OSHPD Facility Number:  
206190888

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	12,156				12,156			
060	4	Laundry and Linen - Other - Nonlabor	(12,054)				(12,054)			
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							







Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972588846		9
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	N/A	Total Facility Group Health Insurance To include group health insurance expense for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$161,392	\$161,392

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972588846	9		
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>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$120,331	(\$12,900)	\$107,431	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	313,700	12,900	326,600 *	
							To reclassify medical director fees to the 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, 52000(b)				
3	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$249,415	(\$249,415)	\$0	
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	110,500	(110,500)	0	
	10.5	139	1	8A-1	139	1	Residential Care - Salaries and Wages	0	249,415	249,415	
	10.5	139	2	8A-1	139	2	Residential Care - Fringe Benefits	0	110,500	110,500	
							To reclassify home care expense to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972588846	9		
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 COSTS</u></b>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$326,600	\$12,654	\$339,254 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		31,774	(17,004)	14,770
							To adjust insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		\$0	\$12,156	\$12,156
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		35,670	(12,054)	23,616
							To adjust laundry and linen expense to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor		\$2,044	(\$154)	\$1,890
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		45,067	(3,405)	41,662
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		101,673	(10,632)	91,041
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		56,953	(5,956)	50,997
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	339,254	(4,507)	334,747
							To adjust reported expenses using the audited accumulated cost apportionment factor. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1972588846		9
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>											
7	10.7	060	1,2,3	7	060	1,2,3	Laundry and Linen (Square Feet)	0	313	313	
	10.7	065	1,2,3	7	065	1,2,3	Dietary	0	1,330	1,330	
	10.7	075	1,2,3	7	075	1,2,3	Patient Supplies	0	76	76	
	10.7	080	1,2,3	7	080	1,2,3	Physical Therapy	0	65	65	
	10.7	085	1,2,3	7	085	1,2,3	Pharmacy	0	65	65	
	10.7	105	1,2,3	7	105	1,2,3	Skilled Nursing Care	0	3,795	3,795	
	10.7	140	1,2,3	7	140	1,2,3	Beauty and Barber	0	114	114	
	10.7	155	1,2,3	7	155	1,2,3	Social Services	0	96	96	
	10.7	160	1,2,3	7	160	1,2,3	Activities	0	600	600	
	10.7	165	1,2,3	7	165	1,2,3	Administration	0	1,643	1,643	
	10.7	166	1,2,3	7	166	1,2,3	Medical Records	0	88	88	
	10.7	170	1,2,3	7	170	1,2,3	Inservice Education - Nursing	0	66	66	
	10.7	175	1	7	175	1	Total - Square Feet	0	8,251	8,251	
	10.7	175	2	7	175	2	Total - Square Feet	0	8,251	8,251	
	10.7	175	3	7	175	3	Total - Square Feet	0	8,251	8,251	
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306				
8	10.7	105	4	7	105	4	Skilled Nursing Care (Clean, Dry Pounds)	0	128,315	128,315	
	10.7	175	4	7	175	4	Total - Clean, Dry Pounds	0	128,315	128,315	
							To establish the correct laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306				
9	10.7	105	5	7	105	5	Skilled Nursing Care (Meals Served)	0	27,794	27,794	
	10.7	175	5	7	175	5	Total - Meals Served	0	27,794	27,794	
							To establish the correct dietary statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2304, and 2306				