

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR MONTEREY CARE CENTER
MONTEREY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1912043654
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: Robert Miles**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

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

WINDSOR MONTEREY CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1912043654
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 MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility No.:
206270756

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,054,859	\$ 115.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 855,255	\$ 32.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 649,343	\$ 24.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 435,767	\$ 16.46
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 25,521	\$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,293	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 42,474	\$ 1.60
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 284,750	\$ 10.76
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 980,272	\$ 37.03
11	Cost of Routine Service/Audited Total Costs	\$ 6,403,995	\$ 6,343,534	\$ 239.66
12	Total Patient Days (Adj)	26,469	26,469	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 241.94	\$ 239.66	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 15)	17,256	80	
16	Medi-Cal Managed Care Days (Adj 16)		17,063	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility No.:
206270756

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility No.:
206270756

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 51,862	\$ 51,862		
160	Activities	101,981		\$ 101,981	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	2,901,016	51,862	101,981	3,054,859 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 3,054,859	\$ 51,862	\$ 101,981	\$ 3,054,859

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR MONTEREY CARE CENTER

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 147,049	\$ 147,049										
010	Housekeeping	155,991	1,537	\$ 157,528									
060	Laundry and Linen	109,554	10,162	11,002	\$ 130,718								
065	Dietary	346,373	20,296	21,972	0	\$ 388,640							
155	Social Services	N/A	1,974	2,137	0	0	\$ 4,111						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	11,145	12,065	0	0	0	0		\$ 23,210	\$ 23,210		
166	Medical Records	39,795	1,177	1,274	0	0	0	0		42,246		\$ 42,246	
170	Inservice Education - Nursing	85,887	0	0	0	0	0	0	\$ 85,887				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	127	232	\$ 359
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,713	2,937	0	0	0	0	0	5,650	1,745	3,177	10,573
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,810	3,043	0	0	0	0	0	5,853	1,261	2,296	9,410
083	Speech Pathology		836	905	0	0	0	0	0	1,742	571	1,039	3,351
085	Pharmacy		0	0	0	0	0	0	0	0	717	1,304	2,021
090	Laboratory		0	0	0	0	0	0	0	0	210	382	592
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	202	368	570
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		93,232	100,930	130,718	388,640	4,111	0	85,887	803,518	18,345	33,392	855,255 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,167	1,263	0	0	0	0	0	2,430	31	57	2,519
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 884,649	\$ 147,049	\$ 157,528	\$ 130,718	\$ 388,640	\$ 4,111	\$ -	\$ 85,887	\$ 819,194	\$ 23,210	\$ 42,246	\$ 884,649

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR MONTEREY CARE CENTER

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 224,140	\$ 224,140										
010	Housekeeping	25,885	2,342	\$ 28,227									
060	Laundry and Linen	15,945	15,490	1,971	\$ 33,406								
065	Dietary	197,124	30,936	3,937	0	\$ 231,997							
155	Social Services	0	3,009	383	0	0	\$ 3,392						
160	Activities	3,692	0	0	0	0	0	\$ 3,692					
165	Administration	N/A	16,987	2,162	0	0	0	0		\$ 19,149	\$ 19,149		
166	Medical Records	4,104	1,794	228	0	0	0	0		6,126		\$ 6,126	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	34,106	0	0	0	0	0	0	0	34,106	105	34	\$ 34,245
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	448,154	4,136	526	0	0	0	0	0	452,816	1,440	461	454,717
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	317,689	4,284	545	0	0	0	0	0	322,518	1,041	333	323,891
083	Speech Pathology	146,864	1,275	162	0	0	0	0	0	148,301	471	151	148,922
085	Pharmacy	192,018	0	0	0	0	0	0	0	192,018	591	189	192,798
090	Laboratory	56,208	0	0	0	0	0	0	0	56,208	173	55	56,436
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	54,149	0	0	0	0	0	0	0	54,149	167	53	54,369
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	196,683	142,109	18,085	33,406	231,997	3,392	3,692	0	629,365	15,136	4,842	649,343 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,779	226	0	0	0	0	0	2,005	26	8	2,039
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,916,761	\$ 224,140	\$ 28,227	\$ 33,406	\$ 231,997	\$ 3,392	\$ 3,692	\$ -	\$ 1,891,486	\$ 19,149	\$ 6,126	\$ 1,916,761

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 468,302	94%							
	Property Tax (line 40)	27,426	6%	\$ 495,728						
005	Plant Operations and Maintenance			32,961	\$ 32,961					
010	Housekeeping			4,835	344	\$ 5,180				
060	Laundry and Linen			31,981	2,278	362	\$ 34,621			
065	Dietary			63,871	4,549	722	0	\$ 69,143		
155	Social Services			6,213	443	70	0	0	\$ 6,725	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			35,072	2,498	397	0	0	0	0
166	Medical Records			3,703	264	42	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,539	608	97	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,845	630	100	0	0	0	0
083	Speech Pathology			2,632	187	30	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			293,403	20,898	3,319	34,621	69,143	6,725	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,673	262	42	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 495,728	100%	\$ 495,728	\$ 32,961	\$ 5,180	\$ 34,621	\$ 69,143	\$ 6,725	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 468,302	94%							
	Property Tax (line 40)	27,426	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 37,967	\$ 37,967				
166	Medical Records				4,009		\$ 4,009			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	208	22	\$ 230	\$ 217	\$ 13
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,243	2,855	301	12,400	11,714	686
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,575	2,063	218	11,856	11,200	656
083	Speech Pathology			0	2,849	933	99	3,881	3,666	215
085	Pharmacy			0	0	1,172	124	1,296	1,224	72
090	Laboratory			0	0	343	36	379	358	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	331	35	365	345	20
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	428,109	30,010	3,169	461,288	435,767	25,521 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,976	51	5	4,032	3,809	223
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 495,728	100%	\$ -	\$ 453,752	\$ 37,967	\$ 4,009	\$ 495,728	\$ 468,302	\$ 27,426

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR MONTEREY CARE CENTER

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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. 74% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,273												
055	Interest - Other	32,319												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,202,600												
	Total Costs Allocable as Administration	1,240,192	74%											
167	CDPH Licensing Fees	19,348	1%											
168	Professional Liability Insurance	53,736	3%											
169	Quality Assurance Fees	360,251	22%											
174	Caregiver Training	0	0%											
	Total	1,673,527	100%						\$ 1,673,527					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 34,106	\$ -	\$ 34,106	9,177	\$ 6,801	\$ 106	\$ 295	\$ 1,976	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,650	452,816	9,243	467,710	125,854	93,266	1,455	4,041	27,092	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,853	322,518	9,575	337,946	90,937	67,390	1,051	2,920	19,575	0
083	Speech Pathology			0	1,742	148,301	2,849	152,892	41,141	30,488	476	1,321	8,856	0
085	Pharmacy			0	0	192,018	0	192,018	51,669	38,290	597	1,659	11,123	0
090	Laboratory			0	0	56,208	0	56,208	15,125	11,208	175	486	3,256	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54,149	0	54,149	14,571	10,798	168	468	3,137	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,054,859	803,518	629,365	428,109	4,915,851	1,322,789	980,272	15,293	42,474	284,750	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,430	2,005	3,976	8,411	2,263	1,677	26	73	487	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,673,527		\$ 3,054,859	\$ 819,194	\$ 1,891,486	\$ 453,752	\$ 6,219,291	\$ 1,673,527					
	Total Administrative Costs							\$ 1,673,527		\$ 1,240,192	\$ 19,348	\$ 53,736	\$ 360,251	\$ -
	Unit Cost Multiplier							0.26908647						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 65,455	\$ 25,275	\$ 41,976	\$ 132,706							
	TOTAL FACILITY COSTS							\$ 8,025,524						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR MONTEREY CARE CENTER

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,077									
010	Housekeeping	158	158								
060	Laundry and Linen	1,045	1,045	1,045							
065	Dietary	2,087	2,087	2,087							
155	Social Services	203	203	203							
160	Activities										
165	Administration	1,146	1,146	1,146							
166	Medical Records	121	121	121							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									34,106	34,106
077	Specialized Support Surfaces									0	0
080	Physical Therapy	279	279	279						467,710	467,710
081	Respiratory Therapy									0	0
082	Occupational Therapy	289	289	289						337,946	337,946
083	Speech Pathology	86	86	86						152,892	152,892
085	Pharmacy									192,018	192,018
090	Laboratory									56,208	56,208
095	Home Health Services									0	0
100	Other Ancillary Services									54,149	54,149
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,587	9,587	9,587	132,345	79,407	3,097,699	3,097,699	3,097,699	4,915,851	4,915,851
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	120	120	120						8,411	8,411
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,198	15,121	14,963	132,345	79,407	3,097,699	3,097,699	3,097,699	6,219,291	6,219,291
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 51,862 0.016742104	\$ 101,981 0.032921533			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 147,049 9.72481979	\$ 157,528 10.52780335	\$ 130,718 0.98770631	\$ 388,640 4.89428167	\$ 4,111 0.00132721	\$ - 0.00000000	\$ 85,887 0.02772606	\$ 23,210 0.00373186	\$ 42,246 0.00679267
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 224,140 14.82309371	\$ 28,227 1.88645651	\$ 33,406 0.25241966	\$ 231,997 2.92161688	\$ 3,392 0.00109502	\$ 3,692 0.00119185	\$ - 0.00000000	\$ 19,149 0.00307899	\$ 6,126 0.00098498
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 495,728 30.60427213	\$ 32,961 2.17980300	\$ 5,180 0.34617950	\$ 34,621 0.26159746	\$ 69,143 0.87073988	\$ 6,725 0.00217111	\$ - 0.00000000	\$ - 0.00000000	\$ 37,967 0.00610476	\$ 4,009 0.00064457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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	\$ 95,770	\$ 0	\$ 95,770	(Sch 3)
005	.20-.39	Fringe Benefits	6200	51,279	0	51,279	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	224,140	0	224,140	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 371,189	\$ 0	\$ 371,189	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 105,762	\$ 0	\$ 105,762	(Sch 3)
010	.20-.39	Fringe Benefits	6300	50,229	0	50,229	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,885	0	25,885	(Sch 4)
010		Housekeeping - Total	6300	\$ 181,876	\$ 0	\$ 181,876	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	58,950	0	58,950	(Sch 5)
025		Depreciation: Equipment	7140	38,599	0	38,599	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	339,567	0	339,567	(Sch 5)
040		Property Taxes	7300	25,780	1,646	27,426	(Sch 5)
045		Property Insurance	7400	5,273	0	5,273	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	31,186	31,186	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 32,319	\$ 32,319	(Sch 6)
057		Subtotal 005 - 055		\$ 1,021,234	\$ 65,151	\$ 1,086,385	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 70,895	\$ 0	\$ 70,895	(Sch 3)
060	.20-.39	Fringe Benefits	6400	38,659	0	38,659	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,945	0	15,945	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 125,499	\$ 0	\$ 125,499	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 240,287	\$ 0	\$ 240,287	(Sch 3)
065	.20-.39	Fringe Benefits	6500	106,086	0	106,086	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	197,124	0	197,124	(Sch 4)
065		Dietary - Total	6500	\$ 543,497	\$ 0	\$ 543,497	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,106	0	34,106	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,106	\$ 0	\$ 34,106	
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 MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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	448,154	0	448,154	(Sch 4)
080		Physical Therapy - Total	8200	\$ 448,154	\$ 0	\$ 448,154	
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	317,689	0	317,689	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 317,689	\$ 0	\$ 317,689	
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	146,864	0	146,864	(Sch 4)
083		Speech Pathology - Total	8280	\$ 146,864	\$ 0	\$ 146,864	
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	192,018	0	192,018	(Sch 4)
085		Pharmacy - Total	8300	\$ 192,018	\$ 0	\$ 192,018	
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	56,208	0	56,208	(Sch 4)
090		Laboratory - Total	8400	\$ 56,208	\$ 0	\$ 56,208	
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	54,149	0	54,149	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 54,149	\$ 0	\$ 54,149	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,249,188	\$ 0	\$ 1,249,188	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,062,037	\$ 0	\$ 2,062,037	(Sch 2)
105	.20-.39	Fringe Benefits	6110	838,979	0	838,979	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	268,683	(72,000)	196,683	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,169,699	\$ (72,000)	\$ 3,097,699	
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 MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,169,699	\$ (72,000)	\$ 3,097,699
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,218	\$ 0	\$ 30,218 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,644	0	21,644 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 51,862	\$ 0	\$ 51,862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MONTEREY CARE CENTER

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

Provider NPI:
1912043654

OSHPD Facility Number:
206270756

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	\$ 72,347	\$ 0	\$ 72,347	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,634	0	29,634	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,692	0	3,692	(Sch 4)
160		Activities - Total	6700	\$ 105,673	\$ 0	\$ 105,673	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 506,567	\$ (32,344)	\$ 474,223	(Sch 6)
165	.20-.39	Fringe Benefits	6900	148,062	(7,451)	140,611	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,067,572	(479,806)	587,766	(Sch 6)
165		Administration - Total	6900	\$ 1,722,201	\$ (519,601)	\$ 1,202,600	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 32,344	\$ 32,344	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	7,451	7,451	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	4,104	4,104	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 43,899	\$ 43,899	
167		CDPH Licensing Fees	6900	\$ 0	\$ 19,348	\$ 19,348	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 53,736	\$ 53,736	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 360,251	\$ 360,251	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,230	\$ 0	\$ 62,230	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,657	0	23,657	(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	\$ 85,887	\$ 0	\$ 85,887	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,965,623	\$ (42,367)	\$ 1,923,256	
200		Total		\$ 8,074,740	\$ (49,216)	\$ 8,025,524	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 416,762	
-----	------	---	------	--	--	------------	--

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

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1912043654		16
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$416,762	\$416,762	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912043654		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,067,572	(\$32,319)	\$1,035,253 *
	10.5	055	4	8A-1	055	4	Interest - Other To reclassify interest 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	0	32,319	32,319
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,035,253	(\$31,186)	\$1,004,067 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify interest expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	31,186	31,186
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,004,067	(\$19,348)	\$984,719 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees 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	19,348	19,348
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$984,719	(\$53,736)	\$930,983 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify professional liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	53,736	53,736
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$930,983	(\$360,251)	\$570,732 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	360,251	360,251

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912043654		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$506,567	(\$32,344)	\$474,223	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	148,062	(7,451)	140,611	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 570,732	(4,104)	566,628 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	32,344	32,344	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	7,451	7,451	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	4,104	4,104	
							To reclassify medical records expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$566,628	(\$2,177)	\$564,451 *	
	10.5	040	4	8A-1	040	4	Property Taxes	25,780	2,177	27,957 *	
							To reclassify personal property tax 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				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$268,683	(\$72,000)	\$196,683	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 564,451	72,000	636,451 *	
							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)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912043654		16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the reported expenses to agree with the provider's property tax statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$27,957	(\$531)	\$27,426
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$636,451	(\$48,685)	\$587,766

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912043654		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
12	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	1,077	1,077	
	10.7	010	1,2	7	010	Housekeeping	0	158	158	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	1,045	1,045	
	10.7	065	1,2,3	7	065	Dietary	0	2,087	2,087	
	10.7	080	1,2,3	7	080	Physical Therapy	0	279	279	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	289	289	
	10.7	083	1,2,3	7	083	Speech Pathology	0	86	86	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	9,587	9,587	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	120	120	
	10.7	155	1,2,3	7	155	Social Services	0	203	203	
	10.7	165	1,2,3	7	165	Administration	0	1,146	1,146	
	10.7	166	1,2,3	7	166	Medical Records	0	121	121	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	16,198	16,198	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	15,121	15,121	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	14,963	14,963	
To adjust square footage statistics to agree with prior year's audited amount. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
13	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	132,345	132,345	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	132,345	132,345	
To include laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
14	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	79,407	79,407	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	0	79,407	79,407	
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 MONTEREY CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1912043654		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
15	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 7, 2013 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	17,256	(17,176)	80
16	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	17,063	17,063