

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR VALLEJO CARE CENTER
VALLEJO, CALIFORNIA
NATIONAL PROVIDER IDENTIFER: 1285770669**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Loan Vuong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 8, 2013

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

WINDSOR VALLEJO CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1285770669
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
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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 VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility No.:
206481011

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	\$ 5,819,475	\$ 120.66
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,341,634	\$ 27.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 904,949	\$ 18.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 890,194	\$ 18.46
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 48,073	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 31,045	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 90,358	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 515,079	\$ 10.68
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,331,704	\$ 27.61
11	Cost of Routine Service/Audited Total Costs	\$ 11,248,916	\$ 10,972,512	\$ 227.50
12	Total Patient Days (Adj)	48,230	48,230	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.23	\$ 227.50	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 25)	30,772	1,478	
16	Medi-Cal Managed Care Days (Adj 26)		28,960	
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 VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility No.:
206481011

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 VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility No.:
206481011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 194,775	\$ 194,775		
160	Activities	168,083		\$ 168,083	
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	5,456,617	194,775	168,083	5,819,475
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	\$ 5,819,475	\$ 194,775	\$ 168,083	\$ 5,819,475

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR VALLEJO CARE CENTER

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 130,206	\$ 130,206										
010	Housekeeping	291,857	813	\$ 292,670									
060	Laundry and Linen	140,435	4,581	10,362	\$ 155,379								
065	Dietary	599,827	12,137	27,453	0	\$ 639,417							
155	Social Services	N/A	6,709	15,176	0	0	\$ 21,885						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	9,258	20,941	0	0	0	0		\$ 30,200	\$ 30,200		
166	Medical Records	135,123	2,272	5,138	0	0	0	0		142,533		\$ 142,533	
170	Inservice Education - Nursing	114,698	0	0	0	0	0	0	\$ 114,698				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	206	970	\$ 1,176
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,204	7,247	0	0	0	0	0	10,451	2,160	10,197	22,808
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		5,122	11,585	0	0	0	0	0	16,707	1,727	8,149	26,582
083	Speech Pathology		1,894	4,283	0	0	0	0	0	6,177	735	3,467	10,379
085	Pharmacy		0	0	0	0	0	0	0	0	1,193	5,628	6,821
090	Laboratory		0	0	0	0	0	0	0	0	110	520	630
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	363	1,712	2,074
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		84,215	190,484	155,379	639,417	21,885	0	114,698	1,206,079	23,700	111,856	1,341,634 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	7	34	41
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,412,146	\$ 130,206	\$ 292,670	\$ 155,379	\$ 639,417	\$ 21,885	\$ -	\$ 114,698	\$ 1,239,414	\$ 30,200	\$ 142,533	\$ 1,412,146

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR VALLEJO CARE CENTER

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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	\$ 277,507	\$ 277,507										
010	Housekeeping	29,527	1,733	\$ 31,260									
060	Laundry and Linen	23,547	9,764	1,107	\$ 34,418								
065	Dietary	267,126	25,868	2,932	0	\$ 295,926							
155	Social Services	824	14,300	1,621	0	0	\$ 16,745						
160	Activities	5,533	0	0	0	0	0	\$ 5,533					
165	Administration	N/A	19,732	2,237	0	0	0	0		\$ 21,969	\$ 21,969		
166	Medical Records	21,223	4,841	549	0	0	0	0		26,613		\$ 26,613	
170	Inservice Education - Nursing	733	0	0	0	0	0	0	\$ 733				
ANCILLARY SERVICES													
075	Patient Supplies	75,982	0	0	0	0	0	0	0	75,982	150	181	\$ 76,313
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	754,538	6,829	774	0	0	0	0	0	762,141	1,572	1,904	765,616
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	567,988	10,916	1,237	0	0	0	0	0	580,141	1,256	1,522	582,919
083	Speech Pathology	245,569	4,036	458	0	0	0	0	0	250,063	534	647	251,244
085	Pharmacy	440,688	0	0	0	0	0	0	0	440,688	868	1,051	442,606
090	Laboratory	40,727	0	0	0	0	0	0	0	40,727	80	97	40,904
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	134,012	0	0	0	0	0	0	0	134,012	264	320	134,595
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	313,635	179,487	20,345	34,418	295,926	16,745	5,533	733	866,823	17,241	20,885	904,949 *
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	2,624	0	0	0	0	0	0	0	2,624	5	6	2,635
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,201,783	\$ 277,507	\$ 31,260	\$ 34,418	\$ 295,926	\$ 16,745	\$ 5,533	\$ 733	\$ 3,153,201	\$ 21,969	\$ 26,613	\$ 3,201,783

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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)	\$ 987,086	95%							
	Property Tax (line 40)	53,306	5%	\$ 1,040,392						
005	Plant Operations and Maintenance			20,527	\$ 20,527					
010	Housekeeping			6,368	128	\$ 6,496				
060	Laundry and Linen			35,885	722	230	\$ 36,837			
065	Dietary			95,068	1,913	609	0	\$ 97,591		
155	Social Services			52,553	1,058	337	0	0	\$ 53,948	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			72,518	1,460	465	0	0	0	0
166	Medical Records			17,792	358	114	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			25,097	505	161	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			40,117	807	257	0	0	0	0
083	Speech Pathology			14,833	299	95	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			659,633	13,276	4,228	36,837	97,591	53,948	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			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,040,392	100%	\$ 1,040,392	\$ 20,527	\$ 6,496	\$ 36,837	\$ 97,591	\$ 53,948	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 987,086	95%							
	Property Tax (line 40)	53,306	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 74,443	\$ 74,443				
166	Medical Records				18,265		\$ 18,265			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	507	124	\$ 631	\$ 599	\$ 32
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	25,763	5,326	1,307	32,395	30,735	1,660
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	41,182	4,256	1,044	46,482	44,101	2,382
083	Speech Pathology			0	15,227	1,811	444	17,482	16,586	896
085	Pharmacy			0	0	2,940	721	3,661	3,473	188
090	Laboratory			0	0	272	67	338	321	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	894	219	1,113	1,056	57
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	865,513	58,421	14,334	938,267	890,194	48,073
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	18	4	22	21	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,040,392	100%	\$ -	\$ 947,685	\$ 74,443	\$ 18,265	\$ 1,040,392	\$ 987,086	\$ 53,306

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR VALLEJO CARE CENTER

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 10,082												
055	Interest - Other	72,616												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	1,614,231 1,696,929	68%											
167	CDPH Licensing Fees	39,559	2%											
168	Professional Liability Insurance	115,139	5%											
169	Quality Assurance Fees	656,342	26%											
174	Caregiver Training	0	0%											
	Total	2,507,969	100%						\$ 2,507,969					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 75,982	\$ -	\$ 75,982	17,076	\$ 11,554	\$ 269	\$ 784	\$ 4,469	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,451	762,141	25,763	798,355	179,417	121,396	2,830	8,237	46,954	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	16,707	580,141	41,182	638,030	143,386	97,017	2,262	6,583	37,525	0
083	Speech Pathology			0	6,177	250,063	15,227	271,467	61,008	41,279	962	2,801	15,966	0
085	Pharmacy			0	0	440,688	0	440,688	99,037	67,010	1,562	4,547	25,918	0
090	Laboratory			0	0	40,727	0	40,727	9,153	6,193	144	420	2,395	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	134,012	0	134,012	30,117	20,378	475	1,383	7,882	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			5,819,475	1,206,079	866,823	865,513	8,757,889	1,968,186	1,331,704	31,045	90,358	515,079	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	2,624	0	2,624	590	399	9	27	154	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,507,969		\$ 5,819,475	\$ 1,239,414	\$ 3,153,201	\$ 947,685	\$ 11,159,774	\$ 2,507,969					
	Total Administrative Costs							\$ 2,507,969		\$ 1,696,929	\$ 39,559	\$ 115,139	\$ 656,342	\$ -
	Unit Cost Multiplier							0.22473296						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 172,732	\$ 48,582	\$ 92,707	\$ 314,022							
	TOTAL FACILITY COSTS							\$ 13,981,765						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR VALLEJO CARE CENTER

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 22)	Plant Ops (SQ FT) 5 (Adj 22)	Hskpng (SQ FT) 10 (Adj 22)	Laundry (LBS) 60 (Adj 23)	Dietary (MEALS) 65 (Adj 24)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	548									
010	Housekeeping	170	170								
060	Laundry and Linen	958	958								
065	Dietary	2,538	2,538	2,538							
155	Social Services	1,403	1,403	1,403							
160	Activities										
165	Administration	1,936	1,936	1,936							
166	Medical Records	475	475	475							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									75,982	75,982
077	Specialized Support Surfaces									0	0
080	Physical Therapy	670	670	670						798,355	798,355
081	Respiratory Therapy									0	0
082	Occupational Therapy	1,071	1,071	1,071						638,030	638,030
083	Speech Pathology	396	396	396						271,467	271,467
085	Pharmacy									440,688	440,688
090	Laboratory									40,727	40,727
095	Home Health Services									0	0
100	Other Ancillary Services									134,012	134,012
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,610	17,610	17,610	241,150	144,690	5,770,252	5,770,252	5,770,252	8,757,889	8,757,889
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									2,624	2,624
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,775	27,227	27,057	241,150	144,690	5,770,252	5,770,252	5,770,252	11,159,774	11,159,774
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 194,775 0.033755025	\$ 168,083 0.02912923			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 130,206 4.78223822	\$ 292,670 10.81679345	\$ 155,379 0.64432458	\$ 639,417 4.41922277	\$ 21,885 0.00379281	\$ - 0.00000000	\$ 114,698 0.01987747	\$ 30,200 0.00270612	\$ 142,533 0.01277199
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 277,507 10.19234583	\$ 31,260 1.15532760	\$ 34,418 0.14272474	\$ 295,926 2.04524428	\$ 16,745 0.00290192	\$ 5,533 0.00095888	\$ 733 0.00012703	\$ 21,969 0.00196860	\$ 26,613 0.00238474
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,040,392 37.45785779	\$ 20,527 0.75391729	\$ 6,496 0.24008581	\$ 36,837 0.15275506	\$ 97,591 0.67448215	\$ 53,948 0.00934933	\$ - 0.00000000	\$ - 0.00000000	\$ 74,443 0.00667064	\$ 18,265 0.00163665

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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	\$ 91,011	\$ 0	\$ 91,011	(Sch 3)
005	.20-.39	Fringe Benefits	6200	39,195	0	39,195	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	277,507	0	277,507	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 407,713	\$ 0	\$ 407,713	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 185,479	\$ 0	\$ 185,479	(Sch 3)
010	.20-.39	Fringe Benefits	6300	106,378	0	106,378	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,527	0	29,527	(Sch 4)
010		Housekeeping - Total	6300	\$ 321,384	\$ 0	\$ 321,384	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	82,891	0	82,891	(Sch 5)
025		Depreciation: Equipment	7140	40,492	0	40,492	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	780,918	0	780,918	(Sch 5)
040		Property Taxes	7300	47,119	6,187	53,306	(Sch 5)
045		Property Insurance	7400	10,082	0	10,082	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	82,785	82,785	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 72,616	\$ 72,616	(Sch 6)
057		Subtotal 005 - 055		\$ 1,690,599	\$ 161,588	\$ 1,852,187	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 93,137	\$ 0	\$ 93,137	(Sch 3)
060	.20-.39	Fringe Benefits	6400	47,298	0	47,298	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,547	0	23,547	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 163,982	\$ 0	\$ 163,982	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 418,891	\$ 0	\$ 418,891	(Sch 3)
065	.20-.39	Fringe Benefits	6500	180,936	0	180,936	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	267,126	0	267,126	(Sch 4)
065		Dietary - Total	6500	\$ 866,953	\$ 0	\$ 866,953	
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	75,982	0	75,982	(Sch 4)
075		Patient Supplies - Total	8100	\$ 75,982	\$ 0	\$ 75,982	
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 VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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	754,538	0	754,538	(Sch 4)
080		Physical Therapy - Total	8200	\$ 754,538	\$ 0	\$ 754,538	
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	567,988	0	567,988	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 567,988	\$ 0	\$ 567,988	
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	245,569	0	245,569	(Sch 4)
083		Speech Pathology - Total	8280	\$ 245,569	\$ 0	\$ 245,569	
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	430,309	10,379	440,688	(Sch 4)
085		Pharmacy - Total	8300	\$ 430,309	\$ 10,379	\$ 440,688	
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	40,727	0	40,727	(Sch 4)
090		Laboratory - Total	8400	\$ 40,727	\$ 0	\$ 40,727	
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	134,012	0	134,012	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 134,012	\$ 0	\$ 134,012	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,249,125	\$ 10,379	\$ 2,259,504	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,840,106	\$ 0	\$ 3,840,106	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,616,511	0	1,616,511	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	429,556	(115,921)	313,635	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,886,173	\$ (115,921)	\$ 5,770,252	
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 VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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	2,624	2,624 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 2,624	\$ 2,624
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		\$ 5,886,173	\$ (113,297)	\$ 5,772,876
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 140,352	\$ 0	\$ 140,352 (Sch 2)
155	.20-.39	Fringe Benefits	6600	54,423	0	54,423 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	824	0	824 (Sch 4)
155		Social Services - Total	6600	\$ 195,599	\$ 0	\$ 195,599

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR VALLEJO CARE CENTER

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

Provider NPI:
1285770669

OSHPD Facility Number:
206481011

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	\$ 116,028	\$ 0	\$ 116,028	(Sch 2)
160	.20-.39	Fringe Benefits	6700	52,055	0	52,055	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,533	0	5,533	(Sch 4)
160		Activities - Total	6700	\$ 173,616	\$ 0	\$ 173,616	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 810,260	\$ (99,456)	\$ 710,804	(Sch 6)
165	.20-.39	Fringe Benefits	6900	270,048	(35,667)	234,381	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,892,936	(1,223,890)	669,046	(Sch 6)
165		Administration - Total	6900	\$ 2,973,244	\$ (1,359,013)	\$ 1,614,231	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 99,456	\$ 99,456	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	35,667	35,667	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	21,223	21,223	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 156,346	\$ 156,346	
167		CDPH Licensing Fees	6900	\$ 0	\$ 39,559	\$ 39,559	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 115,139	\$ 115,139	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 656,342	\$ 656,342	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 85,074	\$ 0	\$ 85,074	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,624	0	29,624	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	733	0	733	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 115,431	\$ 0	\$ 115,431	
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		\$ 3,457,890	\$ (391,627)	\$ 3,066,263	
200		Total		\$ 14,314,722	\$ (332,957)	\$ 13,981,765	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 671,135	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1285770669		26
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$671,135	\$671,135

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669	26		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,892,936	(\$39,559)	\$1,853,377 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fee: To reclassify California Department of Public Health licensing fee to the facility licensing fees cost center 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	39,559	39,559	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,853,377	(\$115,139)	\$1,738,238 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Sections 52000(b) and 52507	0	115,139	115,139	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,738,238	(\$656,342)	\$1,081,896 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	656,342	656,342	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,081,896	(\$6,187)	\$1,075,709 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecure property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501	47,119	6,187	53,306	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669		26	
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>											
6	10.5	165	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$429,556	(\$6,435)	\$423,121 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	810,260	(99,456)	710,804	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	270,048	(35,667)	234,381	
	10.5	105	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,075,709	(14,788)	1,060,921 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	99,456	99,456	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	35,667	35,667	
			4	8A-1	166	4	Medical Records - Other - Nonlabor	0	21,223	21,223	
							To reclassify medical records expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 52000				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$423,121	(\$85,950)	\$337,171 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,060,921	85,950	1,146,871 *	
							To reclassify medical director fees to administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$337,171	(\$10,379)	\$326,792 *	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	430,309	10,379	440,688	
							To reclassify pharmaceuticals expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123, 51511, and 52000				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,146,871	(\$73,965)	\$1,072,906 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	73,965	73,965 *	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669		26	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,072,906	(\$82,785)	\$990,121 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify capital related interest expense and loan amortization costs to the appropriate cost center. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501		0	82,785	82,785

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669		26
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$990,121	
11							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(\$4,046)
12							To abate other revenue against the administration and general cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(60,511)
13							To eliminate franchise taxes expense for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,673)
14							To adjust reported home office costs to agree with the SNF Management Company, Inc. home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304			(231,821)
15							To adjust the reported insurance expenses to agree with insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(617)
16							To eliminate gifts and donation expenses not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610, 2102.3, and 2105.7			(1,851)
17							To adjust Department Public Health license fees to agree with invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(9,556)</u> <u>(\$321,075)</u> \$669,046

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669		26	
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>											
18	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expenses to the proper cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$0	\$2,624	\$2,624	
19	10.5	055	4	8A-1	055	4	Interest - Other To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*	\$73,965	(\$1,349)	\$72,616
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$326,792		
20							To eliminate dental costs not included in the routine rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, Section 51511(c)			(\$6,120)	
21							To eliminate lost/broken patient items not included in the routine rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, 2300, and 2304 CCR, Title 22, Section 51511			<u>(7,037)</u> <u>(\$13,157)</u>	\$313,635

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1285770669		26
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>											
22	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	548	548	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	170	170	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	958	958	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,538	2,538	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	670	670	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	1,071	1,071	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	396	396	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	17,610	17,610	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,403	1,403	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,936	1,936	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	475	475	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	27,775	27,775	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	27,227	27,227	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	27,057	27,057	
To adjust statistics to agree with the prior year's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
23	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	241,150	241,150	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	241,150	241,150	
To include pounds of laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
24	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	144,690	144,690	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	144,690	144,690	
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 VALLEJO CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1285770669	26		
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>											
25	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through April 30, 2013 Report Date: May 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	30,772	(29,294)	1,478	
26	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's monthly census summary reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	28,960	28,960	