

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR HAMPTON CARE CENTER
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1629114178**

**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: Matthew Li**



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 HAMPTON CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1629114178
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

The audit adjustments identified in this audit report correct misrepresentations and/or errors that were the subject of audit adjustments in the preceding audit report for this facility issued by the Financial Audits Branch. The misrepresentations and/or errors in question are not subject to a pending appeal. You are hereby notified Civil Money Penalties may be imposed as permitted by Welfare and Institutions Code, Section 14123.25 if these misrepresentations and errors are found in future cost reports filed on behalf of this facility. These penalties range from \$100 to \$1,000 per adjustment to reported costs, up to three times the amount for each item or service improperly claimed, whichever is greater.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility No.:
206392202

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	\$ 4,084,322	\$ 99.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,090,687	\$ 26.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 987,259	\$ 24.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 728,209	\$ 17.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,734	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,423	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,261	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 447,311	\$ 10.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,067,977	\$ 26.08
11	Cost of Routine Service/Audited Total Costs	\$ 8,700,029	\$ 8,521,182	\$ 208.11
12	Total Patient Days (Adj)	40,946	40,946	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 212.48	\$ 208.11	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 21)	31,827	30,407	
16	Medi-Cal Managed Care Days (Adj)		0	
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 HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility No.:
206392202

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 HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility No.:
206392202

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	\$ 125,526	\$ 125,526		
160	Activities	145,216		\$ 145,216	
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	3,813,580	125,526	145,216	4,084,322 *
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	\$ 4,084,322	\$ 125,526	\$ 145,216	\$ 4,084,322

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR HAMPTON CARE CENTER

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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	\$ 84,230	\$ 84,230										
010	Housekeeping	229,357	177	\$ 229,534									
060	Laundry and Linen	159,601	2,433	6,643	\$ 168,677								
065	Dietary	404,053	9,175	25,056	0	\$ 438,284							
155	Social Services	N/A	3,679	10,047	0	\$ 13,727							
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,271	17,126	0	0	0	0		\$ 23,397	\$ 23,397		
166	Medical Records	187,181	198	542	0	0	0	0		187,921		\$ 187,921	
170	Inservice Education - Nursing	88,397	0	0	0	0	0	0	\$ 88,397				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	91	730	\$ 821
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	237	1,905	2,142
080	Physical Therapy		3,205	8,752	0	0	0	0	0	11,956	1,509	12,116	25,581
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,296	3,539	0	0	0	0	0	4,835	1,153	9,258	15,246
083	Speech Pathology		446	1,218	0	0	0	0	0	1,665	568	4,564	6,796
085	Pharmacy		0	0	0	0	0	0	0	0	648	5,206	5,855
090	Laboratory		0	0	0	0	0	0	0	0	102	822	924
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	260	2,086	2,346
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		56,818	155,160	168,677	438,284	13,727	0	88,397	921,063	18,781	150,843	1,090,687 *
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		531	1,451	0	0	0	0	0	1,982	48	389	2,419
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,152,819	\$ 84,230	\$ 229,534	\$ 168,677	\$ 438,284	\$ 13,727	\$ -	\$ 88,397	\$ 941,501	\$ 23,397	\$ 187,921	\$ 1,152,819

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR HAMPTON CARE CENTER

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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	\$ 251,182	\$ 251,182										
010	Housekeeping	38,899	528	\$ 39,427									
060	Laundry and Linen	25,115	7,255	1,141	\$ 33,511								
065	Dietary	275,848	27,361	4,304	0	\$ 307,513							
155	Social Services	7	10,972	1,726	0	0	\$ 12,705						
160	Activities	17,545	0	0	0	0	0	\$ 17,545					
165	Administration	N/A	18,702	2,942	0	0	0	0		\$ 21,644	\$ 21,644		
166	Medical Records	21,142	591	93	0	0	0	0		21,826		\$ 21,826	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	32,261	0	0	0	0	0	0	0	32,261	84	85	\$ 32,430
077	Specialized Support Surfaces	84,155	0	0	0	0	0	0	0	84,155	219	221	84,596
080	Physical Therapy	480,828	9,557	1,503	0	0	0	0	0	491,888	1,395	1,407	494,691
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	386,965	3,865	608	0	0	0	0	0	391,438	1,066	1,075	393,580
083	Speech Pathology	194,009	1,331	209	0	0	0	0	0	195,549	526	530	196,605
085	Pharmacy	229,970	0	0	0	0	0	0	0	229,970	600	605	231,174
090	Laboratory	36,313	0	0	0	0	0	0	0	36,313	95	95	36,503
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	92,154	0	0	0	0	0	0	0	92,154	240	242	92,637
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	385,004	169,436	26,652	33,511	307,513	12,705	17,545	0	952,366	17,373	17,520	987,259 *
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	8,183	1,584	249	0	0	0	0	0	10,016	45	45	10,106
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,559,580	\$ 251,182	\$ 39,427	\$ 33,511	\$ 307,513	\$ 12,705	\$ 17,545	\$ -	\$ 2,516,110	\$ 21,644	\$ 21,826	\$ 2,559,580

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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)	\$ 791,843	96%							
	Property Tax (line 40)	30,157	4%	\$ 822,000						
005	Plant Operations and Maintenance			28,458	\$ 28,458					
010	Housekeeping			1,668	60	\$ 1,728				
060	Laundry and Linen			22,920	822	50	\$ 23,791			
065	Dietary			86,440	3,100	189	0	\$ 89,729		
155	Social Services			34,663	1,243	76	0	0	\$ 35,982	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			59,084	2,119	129	0	0	0	0
166	Medical Records			1,868	67	4	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			30,192	1,083	66	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			12,210	438	27	0	0	0	0
083	Speech Pathology			4,204	151	9	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			535,289	19,196	1,168	23,791	89,729	35,982	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			5,004	179	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 822,000	100%	\$ 822,000	\$ 28,458	\$ 1,728	\$ 23,791	\$ 89,729	\$ 35,982	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 791,843	96%							
	Property Tax (line 40)	30,157	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 61,331	\$ 61,331				
166	Medical Records				1,939		\$ 1,939			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	238	8	\$ 246	\$ 237	\$ 9
077	Specialized Support Surfaces			0	0	622	20	641	618	24
080	Physical Therapy			0	31,341	3,954	125	35,420	34,121	1,299
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,675	3,022	96	15,792	15,213	579
083	Speech Pathology			0	4,363	1,489	47	5,900	5,684	216
085	Pharmacy			0	0	1,699	54	1,753	1,689	64
090	Laboratory			0	0	268	8	277	267	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	681	22	702	677	26
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	705,155	49,230	1,557	755,942	728,209	27,734 *
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	5,195	127	4	5,326	5,130	195
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 822,000	100%	\$ -	\$ 758,729	\$ 61,331	\$ 1,939	\$ 822,000	\$ 791,843	\$ 30,157

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR HAMPTON CARE CENTER

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 12,037												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,318,451												
	Total Costs Allocable as Administration	1,330,488	67%											
167	CDPH Licensing Fees	29,181	1%											
168	Professional Liability Insurance	80,056	4%											
169	Quality Assurance Fees	557,261	28%											
174	Caregiver Training	0	0%											
	Total	1,996,986	100%						\$ 1,996,986					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 32,261	\$ -	\$ 32,261	7,761	\$ 5,171	\$ 113	\$ 311	\$ 2,166	\$ -
077	Specialized Support Surfaces			0	0	84,155	0	84,155	20,246	13,489	296	812	5,650	0
080	Physical Therapy			0	11,956	491,888	31,341	535,185	128,756	85,783	1,881	5,162	35,929	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,835	391,438	12,675	408,948	98,385	65,549	1,438	3,944	27,455	0
083	Speech Pathology			0	1,665	195,549	4,363	201,577	48,496	32,310	709	1,944	13,533	0
085	Pharmacy			0	0	229,970	0	229,970	55,327	36,861	808	2,218	15,439	0
090	Laboratory			0	0	36,313	0	36,313	8,736	5,821	128	350	2,438	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	92,154	0	92,154	22,171	14,771	324	889	6,187	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			4,084,322	921,063	952,366	705,155	6,662,906	1,602,972	1,067,977	23,423	64,261	447,311	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	1,982	10,016	5,195	17,193	4,136	2,756	60	166	1,154	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,996,986		\$ 4,084,322	\$ 941,501	\$ 2,516,110	\$ 758,729	\$ 8,300,662	\$ 1,996,986					
	Total Administrative Costs							\$ 1,996,986		\$ 1,330,488	\$ 29,181	\$ 80,056	\$ 557,261	\$ -
	Unit Cost Multiplier							0.24058154						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 211,318	\$ 43,470	\$ 63,271	\$ 318,059							
	TOTAL FACILITY COSTS							\$ 10,615,707						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR HAMPTON CARE CENTER

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	Laundry (LBS) 60 (Adj 19)	Dietary (MEALS) 65 (Adj 20)	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	853									
010	Housekeeping	50	50								
060	Laundry and Linen	687	687	687							
065	Dietary	2,591	2,591	2,591							
155	Social Services	1,039	1,039	1,039							
160	Activities										
165	Administration	1,771	1,771	1,771							
166	Medical Records	56	56	56							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									32,261	32,261
077	Specialized Support Surfaces									84,155	84,155
080	Physical Therapy	905	905	905						535,185	535,185
081	Respiratory Therapy									0	0
082	Occupational Therapy	366	366	366						408,948	408,948
083	Speech Pathology	126	126	126						201,577	201,577
085	Pharmacy									229,970	229,970
090	Laboratory									36,313	36,313
095	Home Health Services									0	0
100	Other Ancillary Services									92,154	92,154
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,045	16,045	16,045	204,730	120,939	4,198,584	4,198,584	4,198,584	6,662,906	6,662,906
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	150	150	150						17,193	17,193
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	24,639	23,786	23,736	204,730	120,939	4,198,584	4,198,584	4,198,584	8,300,662	8,300,662
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 125,526 0.029897222	\$ 145,216 0.034586899			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 84,230 3.54115867	\$ 229,534 9.67029230	\$ 168,677 0.82390107	\$ 438,284 3.62400772	\$ 13,727 0.00326936	\$ - 0.00000000	\$ 88,397 0.02105400	\$ 23,397 0.00281875	\$ 187,921 0.02263926
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 251,182 10.56007736	\$ 39,427 1.66106353	\$ 33,511 0.16368350	\$ 307,513 2.54271142	\$ 12,705 0.00302596	\$ 17,545 0.00417879	\$ - 0.00000000	\$ 21,644 0.00260746	\$ 21,826 0.00262948
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 822,000 33.36174358	\$ 28,458 1.19639987	\$ 1,728 0.07279690	\$ 23,791 0.11620894	\$ 89,729 0.74193409	\$ 35,982 0.00856992	\$ - 0.00000000	\$ - 0.00000000	\$ 61,331 0.00738874	\$ 1,939 0.00023364

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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	\$ 55,865	\$ 0	\$ 55,865	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,365	0	28,365	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	251,182	0	251,182	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 335,412	\$ 0	\$ 335,412	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 161,930	\$ 0	\$ 161,930	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,427	0	67,427	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	38,899	0	38,899	(Sch 4)
010		Housekeeping - Total	6300	\$ 268,256	\$ 0	\$ 268,256	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	23,350	0	23,350	(Sch 5)
025		Depreciation: Equipment	7140	65,626	0	65,626	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	13,606	13,606	(Sch 5)
035		Leases and Rentals	7200	592,215	0	592,215	(Sch 5)
040		Property Taxes	7300	27,603	2,554	30,157	(Sch 5)
045		Property Insurance	7400	12,037	0	12,037	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	97,046	97,046	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,324,499	\$ 113,206	\$ 1,437,705	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 101,338	\$ 0	\$ 101,338	(Sch 3)
060	.20-.39	Fringe Benefits	6400	58,263	0	58,263	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,115	0	25,115	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 184,716	\$ 0	\$ 184,716	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 277,052	\$ 0	\$ 277,052	(Sch 3)
065	.20-.39	Fringe Benefits	6500	127,001	0	127,001	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	275,848	0	275,848	(Sch 4)
065		Dietary - Total	6500	\$ 679,901	\$ 0	\$ 679,901	
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	116,416	(84,155)	32,261	(Sch 4)
075		Patient Supplies - Total	8100	\$ 116,416	\$ (84,155)	\$ 32,261	
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	84,155	84,155	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 84,155	\$ 84,155	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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	480,828	0	480,828	(Sch 4)
080		Physical Therapy - Total	8200	\$ 480,828	\$ 0	\$ 480,828	
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	386,965	0	386,965	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 386,965	\$ 0	\$ 386,965	
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	194,009	0	194,009	(Sch 4)
083		Speech Pathology - Total	8280	\$ 194,009	\$ 0	\$ 194,009	
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	229,970	0	229,970	(Sch 4)
085		Pharmacy - Total	8300	\$ 229,970	\$ 0	\$ 229,970	
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	36,313	0	36,313	(Sch 4)
090		Laboratory - Total	8400	\$ 36,313	\$ 0	\$ 36,313	
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	92,154	0	92,154	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 92,154	\$ 0	\$ 92,154	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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		\$ 1,536,655	\$ 0	\$ 1,536,655	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,845,096	\$ 0	\$ 2,845,096	(Sch 2)
105	.20-.39	Fringe Benefits	6110	968,484	0	968,484	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	462,981	(77,977)	385,004	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,276,561	\$ (77,977)	\$ 4,198,584	
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 HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	8,183	8,183
140		Beauty and Barber - Total	8900	\$ 0	\$ 8,183	\$ 8,183
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
146		Subtotal 105 - 145		\$ 4,276,561	\$ (69,794)	\$ 4,206,767
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 86,243	\$ 0	\$ 86,243
155	.20-.39	Fringe Benefits	6600	39,283	0	39,283
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	7	0	7
155		Social Services - Total	6600	\$ 125,533	\$ 0	\$ 125,533
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR HAMPTON CARE CENTER

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

Provider NPI:
1629114178

OSHPD Facility Number:
206392202

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	\$ 111,236	\$ 0	\$ 111,236	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,980	0	33,980	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,545	0	17,545	(Sch 4)
160		Activities - Total	6700	\$ 162,761	\$ 0	\$ 162,761	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 718,962	\$ (137,249)	\$ 581,713	(Sch 6)
165	.20-.39	Fringe Benefits	6900	242,266	(49,932)	192,334	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,481,402	(936,998)	544,404	(Sch 6)
165		Administration - Total	6900	\$ 2,442,630	\$ (1,124,179)	\$ 1,318,451	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 137,249	\$ 137,249	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	49,932	49,932	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	21,142	21,142	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 208,323	\$ 208,323	
167		CDPH Licensing Fees	6900	\$ 0	\$ 29,181	\$ 29,181	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 80,056	\$ 80,056	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 557,261	\$ 557,261	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,478	\$ 0	\$ 65,478	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,919	0	22,919	(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	\$ 88,397	\$ 0	\$ 88,397	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,819,321	\$ (249,358)	\$ 2,569,963	
200		Total		\$ 10,821,653	\$ (205,946)	\$ 10,615,707	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 410,808	
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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 HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1629114178		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$410,808	\$410,808

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629114178	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$116,416	(\$84,155)	\$32,261	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlab To reclassify specialized support surface expenses to the appropriate co center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	84,155	84,155	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,481,402	(\$13,606)	\$1,467,796 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To reclassify amortized 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	13,606	13,606	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,467,796	(\$97,046)	\$1,370,750 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify interest 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	97,046	97,046	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,370,750	(\$29,181)	\$1,341,569 *	
	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	29,181	29,181	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,341,569	(\$80,056)	\$1,261,513 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify 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	80,056	80,056	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629114178		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,261,513	(\$557,261)	\$704,252 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	557,261	557,261
							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				
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$718,962	(\$137,249)	\$581,713
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		242,266	(49,932)	192,334
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	704,252	(19,665)	684,587 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		462,981	(1,477)	461,504 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	137,249	137,249
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	49,932	49,932
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	21,142	21,142
							To reclassify the medical records service fees to the medical records cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$684,587	(\$2,554)	\$682,033 *
	10.5	040	4	8A-1	040	4	Property Taxes		27,603	2,554	30,157
							To reclassify personal property tax expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$461,504	(\$76,500)	\$385,004
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	682,033	76,500	758,533 *
							To reclassify medical director fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629114178		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$758,533		
11							To abate other operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(\$19,171)	
12							To abate interest income against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(1,464)	
13							To abate other non-operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(17,998)	
14							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,650)	
15							To eliminate bad debt expense that is not recognized under Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(81,145)	
16							To adjust reported home office costs to agree with the SnF Management 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			<u>(81,701)</u> <u>(\$214,129)</u>	\$544,404
17	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expense to a beauty and barber cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$8,183	\$8,183
*Balance carried forward from prior/to subsequent adjustments										Page 4	

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1629114178		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
18	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	853	853	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	50	50	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	687	687	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,591	2,591	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	905	905	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	366	366	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	126	126	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	16,045	16,045	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	150	150	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,039	1,039	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,771	1,771	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	56	56	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	24,639	24,639	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	23,786	23,786	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	23,736	23,736	
							To establish the correct square footage in order to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306				
19	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	204,730	204,730	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	204,730	204,730	
							To include laundry statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306				
20	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	120,939	120,939	
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	120,939	120,939	
							To include patient meals statistic to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR HAMPTON CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1629114178		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
21	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	31,827	(1,420)	30,407