

**REPORT
ON THE
HOME OFFICE AUDIT**

**SNF MANAGEMENT COMPANY, INC.
WEST HOLLYWOOD, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

**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: Rolando Hernandez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 3, 2012

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

SNF MANAGEMENT COMPANY, INC.
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2010. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Summary of Audited Home Office Costs to Health Care Facilities (Schedule 1) represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Ash Chawla
Page 2

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

TABLE OF CONTENTS

SCHEDULES

- 1 - SUMMARY OF AUDITED HOME OFFICE COSTS TO HEALTH CARE FACILITIES**

- 2 - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS**

- 3 - SUMMARY ALLOCATION OF HOME OFFICE COSTS CAPITAL RELATED**

- 3-1 - SUMMARY ALLOCATION OF HOME OFFICE COSTS NONCAPITAL RELATED**

- 4 - POOLED ALLOCATION OF EXPENSES TO CHAIN COMPONENTS**

- 5 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS CAPITAL AND NONCAPITAL RELATED**

- 6 - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - STATISTICS CAPITAL AND NONCAPITAL RELATED**

- 7 - DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS**

- 7-1 - DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS**

- 8 - TRIAL BALANCE OF EXPENSES**

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	FISCAL YEAR END	CAPITAL RELATED (Sch. 3) 1	NONCAPITAL RELATED (Sch. 3-1) 2	TOTAL AUDITED H.O. COST (COLUMN 1 + 2) 3	
HEALTH CARE FACILITIES						
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	12/31/10	\$36,098	\$269,966	\$306,064
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	12/31/10	31,462	235,296	266,758
3.	WINDSOR GARDENS - ANAHEIM	05-5537	12/31/10	43,343	324,154	367,497
4.	WINDSOR GARDENS - LONG BEACH	05-5375	12/31/10	62,916	470,535	533,451
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	12/31/10	35,367	264,500	299,867
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	12/31/10	45,495	340,251	385,746
7.	WINDSOR GARDENS - VALLEY	55-5012	12/31/10	39,182	293,032	332,214
8.	WINDSOR TERRACE HEALTHCARE	55-5738	12/31/10	59,040	441,548	500,588
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	12/31/10	38,430	287,410	325,840
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	12/31/10	78,575	587,647	666,222
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	12/31/10	77,283	577,981	655,264
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	12/31/10	38,458	287,623	326,081
13.	WINDSOR GARDENS OF FULLERTON	05-5689	12/31/10	37,067	277,218	314,285
14.	WINDSOR GARDENS - HAYWARD	05-5434	12/31/10	31,026	232,037	263,063
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	12/31/10	37,326	279,153	316,479
16.	WINDSOR CHICO CARE CENTER	05-5516	12/31/10	23,271	174,037	197,308
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	12/31/10	56,339	421,344	477,683
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	12/31/10	48,033	359,229	407,262
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	12/31/10	54,382	406,715	461,097
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	12/31/10	50,489	377,600	428,089
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	12/31/10	45,355	339,204	384,559
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	12/31/10	31,434	235,091	266,525
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	12/31/10	42,610	318,671	361,281
17.07	WINDSOR REDDING CARE CENTER	05-6258	12/31/10	35,974	269,040	305,014
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	12/31/10	38,724	289,607	328,331
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	12/31/10	28,194	210,856	239,050
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	12/31/10	39,715	297,020	336,735
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	12/31/10	55,960	418,511	474,471
17.12	WINDSOR CHEVIOT HILLS	05-6451	12/31/10	32,778	245,142	277,920
17.13	WINDSOR POST ACUTE CARE	05-5398	12/31/10	18,669	139,619	158,288
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	12/31/10	18,763	140,325	159,088
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	12/31/10	15,022	112,343	127,365
SUBTOTAL (SUM OF LINES 1 - 17.15)				<u>\$1,326,780</u>	<u>\$9,922,705</u>	<u>\$11,249,485</u>

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	FISCAL YEAR END	REPORTED SUMMARY OF ALLOC. COST 1	AUDITED H.O. COST (Sch. 3 & 3-1) 2	VARIANCE (COLUMN 1 - 2) 3	
<u>HEALTH CARE FACILITIES</u>						
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	12/31/10	\$365,699	\$306,064	(\$59,635)
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	12/31/10	331,649	266,758	(64,891)
3.	WINDSOR GARDENS - ANAHEIM	05-5537	12/31/10	438,526	367,497	(71,029)
4.	WINDSOR GARDENS - LONG BEACH	05-5375	12/31/10	646,185	533,451	(112,734)
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	12/31/10	363,115	299,867	(63,248)
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	12/31/10	475,104	385,746	(89,358)
7.	WINDSOR GARDENS - VALLEY	55-5012	12/31/10	403,138	332,214	(70,924)
8.	WINDSOR TERRACE HEALTHCARE	55-5738	12/31/10	617,739	500,588	(117,151)
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	12/31/10	398,968	325,840	(73,128)
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	12/31/10	810,361	666,222	(144,139)
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	12/31/10	788,068	655,264	(132,804)
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	12/31/10	399,092	326,081	(73,011)
13.	WINDSOR GARDENS OF FULLERTON	05-5689	12/31/10	382,511	314,285	(68,226)
14.	WINDSOR GARDENS - HAYWARD	05-5434	12/31/10	320,590	263,063	(57,527)
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	12/31/10	386,858	316,479	(70,379)
16.	WINDSOR CHICO CARE CENTER	05-5516	12/31/10	241,599	197,308	(44,291)
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	12/31/10	582,228	477,683	(104,545)
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	12/31/10	497,877	407,262	(90,615)
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	12/31/10	561,478	461,097	(100,381)
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	12/31/10	525,720	428,089	(97,631)
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	12/31/10	466,001	384,559	(81,442)
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	12/31/10	328,150	266,525	(61,625)
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	12/31/10	443,993	361,281	(82,712)
17.07	WINDSOR REDDING CARE CENTER	05-6258	12/31/10	372,123	305,014	(67,109)
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	12/31/10	402,687	328,331	(74,356)
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	12/31/10	293,663	239,050	(54,613)
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	12/31/10	416,178	336,735	(79,443)
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	12/31/10	584,852	474,471	(110,381)
17.12	WINDSOR CHEVIOT HILLS	05-6451	12/31/10	290,614	277,920	(12,694)
17.13	WINDSOR POST ACUTE CARE	05-5398	12/31/10	186,950	158,288	(28,662)
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	12/31/10	193,771	159,088	(34,683)
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	12/31/10	153,434	127,365	(26,069)
	SUBTOTAL (SUM OF LINES 1 - 17.15)			\$13,668,921	\$11,249,485	(\$2,419,436)
<u>OTHER COMPONENTS</u>						
19.	WINDSOR COURT ASSISTED LIVING		12/31/10	\$155,035	\$132,777	(\$22,258)
20.				0	0	0
	SUBTOTAL (SUM OF LINES 19 - 20)			\$155,035	\$132,777	(\$22,258)
	GRAND TOTAL			\$13,823,956	\$11,382,262	(\$2,441,694)

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	FISCAL YEAR END	DIRECT CAPITAL (Sch. 7)	FUNCTIONAL CAPITAL (Sch. 5)	POOLED CAPITAL (Sch. 4)	TOTAL CAPITAL RELATED	
		1	2	3	4	5	
HEALTH CARE FACILITIES							
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	12/31/10	\$0	\$0	\$36,098	\$36,098
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	12/31/10	0	0	31,462	31,462
3.	WINDSOR GARDENS - ANAHEIM	05-5537	12/31/10	0	0	43,343	43,343
4.	WINDSOR GARDENS - LONG BEACH	05-5375	12/31/10	0	0	62,916	62,916
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	12/31/10	0	0	35,367	35,367
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	12/31/10	0	0	45,495	45,495
7.	WINDSOR GARDENS - VALLEY	55-5012	12/31/10	0	0	39,182	39,182
8.	WINDSOR TERRACE HEALTHCARE	55-5738	12/31/10	0	0	59,040	59,040
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	12/31/10	0	0	38,430	38,430
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	12/31/10	0	0	78,575	78,575
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	12/31/10	0	0	77,283	77,283
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	12/31/10	0	0	38,458	38,458
13.	WINDSOR GARDENS OF FULLERTON	05-5689	12/31/10	0	0	37,067	37,067
14.	WINDSOR GARDENS - HAYWARD	05-5434	12/31/10	0	0	31,026	31,026
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	12/31/10	0	0	37,326	37,326
16.	WINDSOR CHICO CARE CENTER	05-5516	12/31/10	0	0	23,271	23,271
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	12/31/10	0	0	56,339	56,339
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	12/31/10	0	0	48,033	48,033
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	12/31/10	0	0	54,382	54,382
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	12/31/10	0	0	50,489	50,489
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	12/31/10	0	0	45,355	45,355
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	12/31/10	0	0	31,434	31,434
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	12/31/10	0	0	42,610	42,610
17.07	WINDSOR REDDING CARE CENTER	05-6258	12/31/10	0	0	35,974	35,974
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	12/31/10	0	0	38,724	38,724
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	12/31/10	0	0	28,194	28,194
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	12/31/10	0	0	39,715	39,715
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	12/31/10	0	0	55,960	55,960
17.12	WINDSOR CHEVIOT HILLS	05-6451	12/31/10	0	0	32,778	32,778
17.13	WINDSOR POST ACUTE CARE	05-5398	12/31/10	0	0	18,669	18,669
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	12/31/10	0	0	18,763	18,763
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	12/31/10	0	0	15,022	15,022
	SUBTOTAL (SUM OF LINES 1 - 17.15)			\$0	\$0	\$1,326,780	\$1,326,780 (To Sch. 1)
OTHER COMPONENTS							
19.	WINDSOR COURT ASSISTED LIVING		12/31/10	\$0	\$0	\$15,660	\$15,660
20.				0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 20)			\$0	\$0	\$15,660	\$15,660
	GRAND TOTAL			\$0	\$0	\$1,342,440	\$1,342,440 (To Sch. 2)

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	FISCAL YEAR END	DIRECT COSTS (Sch. 7-1)	FUNCTIONAL COSTS (Sch. 5)	POOLED COSTS (Sch. 4)	TOTAL NONCAPITAL EXPENSE	
		1	2	3	4	5	
HEALTH CARE FACILITIES							
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	12/31/10	\$0	\$0	\$269,966	\$269,966
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	12/31/10	0	0	235,296	235,296
3.	WINDSOR GARDENS - ANAHEIM	05-5537	12/31/10	0	0	324,154	324,154
4.	WINDSOR GARDENS - LONG BEACH	05-5375	12/31/10	0	0	470,535	470,535
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	12/31/10	0	0	264,500	264,500
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	12/31/10	0	0	340,251	340,251
7.	WINDSOR GARDENS - VALLEY	55-5012	12/31/10	0	0	293,032	293,032
8.	WINDSOR TERRACE HEALTHCARE	55-5738	12/31/10	0	0	441,548	441,548
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	12/31/10	0	0	287,410	287,410
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	12/31/10	0	0	587,647	587,647
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	12/31/10	0	0	577,981	577,981
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	12/31/10	0	0	287,623	287,623
13.	WINDSOR GARDENS OF FULLERTON	05-5689	12/31/10	0	0	277,218	277,218
14.	WINDSOR GARDENS - HAYWARD	05-5434	12/31/10	0	0	232,037	232,037
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	12/31/10	0	0	279,153	279,153
16.	WINDSOR CHICO CARE CENTER	05-5516	12/31/10	0	0	174,037	174,037
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	12/31/10	0	0	421,344	421,344
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	12/31/10	0	0	359,229	359,229
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	12/31/10	0	0	406,715	406,715
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	12/31/10	0	0	377,600	377,600
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	12/31/10	0	0	339,204	339,204
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	12/31/10	0	0	235,091	235,091
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	12/31/10	0	0	318,671	318,671
17.07	WINDSOR REDDING CARE CENTER	05-6258	12/31/10	0	0	269,040	269,040
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	12/31/10	0	0	289,607	289,607
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	12/31/10	0	0	210,856	210,856
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	12/31/10	0	0	297,020	297,020
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	12/31/10	0	0	418,511	418,511
17.12	WINDSOR CHEVIOT HILLS	05-6451	12/31/10	0	0	245,142	245,142
17.13	WINDSOR POST ACUTE CARE	05-5398	12/31/10	0	0	139,619	139,619
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	12/31/10	0	0	140,325	140,325
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	12/31/10	0	0	112,343	112,343
	SUBTOTAL (SUM OF LINES 1 - 17.15)			\$0	\$0	\$9,922,705	\$9,922,705 (To Sch. 1)
OTHER COMPONENTS							
19.	WINDSOR COURT ASSISTED LIVING		12/31/10	\$0	\$0	\$117,117	\$117,117
20.				0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 20)			\$0	\$0	\$117,117	\$117,117
GRAND TOTAL				\$0	\$0	\$10,039,822	\$10,039,822 (To Sch. 2)

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (Sch. 8) 2	NONCAPITAL (Sch. 8) 3	POOLED (COLUMN 2 + 3) 4	
		(Adj 36)				
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	\$8,529,266	\$36,098	\$269,966	\$306,064
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	7,433,908	31,462	235,296	266,758
3.	WINDSOR GARDENS - ANAHEIM	05-5537	10,241,284	43,343	324,154	367,497
4.	WINDSOR GARDENS - LONG BEACH	05-5375	14,866,011	62,916	470,535	533,451
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	8,356,580	35,367	264,500	299,867
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	10,749,845	45,495	340,251	385,746
7.	WINDSOR GARDENS - VALLEY	55-5012	9,257,999	39,182	293,032	332,214
8.	WINDSOR TERRACE HEALTHCARE	55-5738	13,950,202	59,040	441,548	500,588
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	9,080,392	38,430	287,410	325,840
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	18,566,038	78,575	587,647	666,222
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	18,260,661	77,283	577,981	655,264
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	9,087,114	38,458	287,623	326,081
13.	WINDSOR GARDENS OF FULLERTON	05-5689	8,758,381	37,067	277,218	314,285
14.	WINDSOR GARDENS - HAYWARD	05-5434	7,330,942	31,026	232,037	263,063
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	8,819,509	37,326	279,153	316,479
16.	WINDSOR CHICO CARE CENTER	05-5516	5,498,484	23,271	174,037	197,308
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	13,311,887	56,339	421,344	477,683
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	11,349,415	48,033	359,229	407,262
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	12,849,686	54,382	406,715	461,097
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	11,929,839	50,489	377,600	428,089
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	10,716,755	45,355	339,204	384,559
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	7,427,431	31,434	235,091	266,525
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	10,068,052	42,610	318,671	361,281
17.07	WINDSOR REDDING CARE CENTER	05-6258	8,500,007	35,974	269,040	305,014
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	9,149,806	38,724	289,607	328,331
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	6,661,754	28,194	210,856	239,050
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	9,384,015	39,715	297,020	336,735
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	13,222,361	55,960	418,511	474,471
17.12	WINDSOR CHEVIOT HILLS	05-6240	7,744,985	32,778	245,142	277,920
17.13	WINDSOR POST ACUTE CARE	05-6242	4,411,090	18,669	139,619	158,288
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-6244	4,433,408	18,763	140,325	159,088
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6451	3,549,362	15,022	112,343	127,365
SUBTOTAL (SUM OF LINES 1 - 17.15)			\$313,496,469	\$1,326,780	\$9,922,705	\$11,249,485
OTHER COMPONENTS						
19.	WINDSOR COURT ASSISTED LIVING		\$3,700,174	\$15,660	\$117,117	\$132,777
20.			0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)			\$3,700,174	\$15,660	\$117,117	\$132,777
GRAND TOTAL			\$317,196,643	\$1,342,439	\$10,039,822	\$11,382,261
MULTIPLIER				0.004232	0.031652	

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	Building and Fixtures - Old 1	Movable Equipment - Old 2	Building and Fixtures - New 4	Movable Equipment - 5	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES						
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	\$0	\$0	\$0	\$0
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	0	0	0	0
3.	WINDSOR GARDENS - ANAHEIM	05-5537	0	0	0	0
4.	WINDSOR GARDENS - LONG BEACH	05-5375	0	0	0	0
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	0	0	0	0
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	0	0	0	0
7.	WINDSOR GARDENS - VALLEY	55-5012	0	0	0	0
8.	WINDSOR TERRACE HEALTHCARE	55-5738	0	0	0	0
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	0	0	0	0
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	0	0	0	0
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	0	0	0	0
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	0	0	0	0
13.	WINDSOR GARDENS OF FULLERTON	05-5689	0	0	0	0
14.	WINDSOR GARDENS - HAYWARD	05-5434	0	0	0	0
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	0	0	0	0
16.	WINDSOR CHICO CARE CENTER	05-5516	0	0	0	0
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	0	0	0	0
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	0	0	0	0
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	0	0	0	0
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	0	0	0	0
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	0	0	0	0
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	0	0	0	0
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	0	0	0	0
17.07	WINDSOR REDDING CARE CENTER	05-6258	0	0	0	0
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	0	0	0	0
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	0	0	0	0
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	0	0	0	0
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	0	0	0	0
17.12	WINDSOR CHEVIOT HILLS	05-6451	0	0	0	0
17.13	WINDSOR POST ACUTE CARE	05-5398	0	0	0	0
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	0	0	0	0
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	0	0	0	0
	SUBTOTAL (SUM OF LINES 1 - 17.15)		\$0	\$0	\$0	\$0
OTHER COMPONENTS						
19.	WINDSOR COURT ASSISTED LIVING		\$0	\$0	\$0	\$0
20.			0	0	0	0
	SUBTOTAL (SUM OF LINES 19 - 20)		\$0	\$0	\$0	\$0
	GRAND TOTAL		\$0	\$0	\$0	\$0

(To Sch. 3)

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Salaries of Officers 11	Salaries & Wages of Others 12	Payroll Taxes 13	Employee Benefits - 14	Employee Benefits - 15	Profit Sharing/Pension 16	Legal Fees 17
HEALTH CARE FACILITIES							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. WINDSOR GARDENS - SAN DIEGO	0	0	0	0	0	0	0
3. WINDSOR GARDENS - ANAHEIM	0	0	0	0	0	0	0
4. WINDSOR GARDENS - LONG BEACH	0	0	0	0	0	0	0
5. WINDSOR GARDENS - HAWTHORNE	0	0	0	0	0	0	0
6. WINDSOR GARDENS - GOLDEN HILL	0	0	0	0	0	0	0
7. WINDSOR GARDENS - VALLEY	0	0	0	0	0	0	0
8. WINDSOR TERRACE HEALTHCARE	0	0	0	0	0	0	0
9. WINDSOR GARDENS - NORTH LONG BEACH	0	0	0	0	0	0	0
10. WINDSOR TWIN PALMS OF ARTESIA	0	0	0	0	0	0	0
11. WINDSOR CONV & REHAB CENTER OF CONCORD	0	0	0	0	0	0	0
12. WINDSOR CONV & REHAB CENTER OF FREMONT	0	0	0	0	0	0	0
13. WINDSOR GARDENS OF FULLERTON	0	0	0	0	0	0	0
14. WINDSOR GARDENS - HAYWARD	0	0	0	0	0	0	0
15. WINDSOR CONV & REHAB CENTER OF SALINAS	0	0	0	0	0	0	0
16. WINDSOR CHICO CARE CENTER	0	0	0	0	0	0	0
17. WINDSOR CHICO CREEK CARE CENTER	0	0	0	0	0	0	0
17.01 WINDSOR COUNTRY DRIVE CARE CENTER	0	0	0	0	0	0	0
17.02 WINDSOR EL CAMINO CARE CENTER	0	0	0	0	0	0	0
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION	0	0	0	0	0	0	0
17.04 WINDSOR ELMHAVEN CARE CENTER	0	0	0	0	0	0	0
17.05 WINDSOR MONTEREY CARE CENTER	0	0	0	0	0	0	0
17.06 WINDSOR HAMPTON CARE CENTER	0	0	0	0	0	0	0
17.07 WINDSOR REDDING CARE CENTER	0	0	0	0	0	0	0
17.08 WINDSOR ROSEWOOD CARE CENTER	0	0	0	0	0	0	0
17.09 WINDSOR SKYLINE CARE CENTER	0	0	0	0	0	0	0
17.10 WINDSOR THE RIDGE REHAB CENTER	0	0	0	0	0	0	0
17.11 WINDSOR VALLEJO CARE CENTER	0	0	0	0	0	0	0
17.12 WINDSOR CHEVIOT HILLS	0	0	0	0	0	0	0
17.13 WINDSOR POST ACUTE CARE	0	0	0	0	0	0	0
17.14 WINDSOR CARE CENTER OF SACRAMENTO	0	0	0	0	0	0	0
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19. WINDSOR COURT ASSISTED LIVING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Auditing & Accounting Fees 18	Utilities 19	Communications 20	Travel & Entertainment 21	Transportation 22	Cleaning Office & Admin 23	Minor Equipment 24
HEALTH CARE FACILITIES							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. WINDSOR GARDENS - SAN DIEGO	0	0	0	0	0	0	0
3. WINDSOR GARDENS - ANAHEIM	0	0	0	0	0	0	0
4. WINDSOR GARDENS - LONG BEACH	0	0	0	0	0	0	0
5. WINDSOR GARDENS - HAWTHORNE	0	0	0	0	0	0	0
6. WINDSOR GARDENS - GOLDEN HILL	0	0	0	0	0	0	0
7. WINDSOR GARDENS - VALLEY	0	0	0	0	0	0	0
8. WINDSOR TERRACE HEALTHCARE	0	0	0	0	0	0	0
9. WINDSOR GARDENS - NORTH LONG BEACH	0	0	0	0	0	0	0
10. WINDSOR TWIN PALMS OF ARTESIA	0	0	0	0	0	0	0
11. WINDSOR CONV & REHAB CENTER OF CONCORD	0	0	0	0	0	0	0
12. WINDSOR CONV & REHAB CENTER OF FREMONT	0	0	0	0	0	0	0
13. WINDSOR GARDENS OF FULLERTON	0	0	0	0	0	0	0
14. WINDSOR GARDENS - HAYWARD	0	0	0	0	0	0	0
15. WINDSOR CONV & REHAB CENTER OF SALINAS	0	0	0	0	0	0	0
16. WINDSOR CHICO CARE CENTER	0	0	0	0	0	0	0
17. WINDSOR CHICO CREEK CARE CENTER	0	0	0	0	0	0	0
17.01 WINDSOR COUNTRY DRIVE CARE CENTER	0	0	0	0	0	0	0
17.02 WINDSOR EL CAMINO CARE CENTER	0	0	0	0	0	0	0
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION	0	0	0	0	0	0	0
17.04 WINDSOR ELMHAVEN CARE CENTER	0	0	0	0	0	0	0
17.05 WINDSOR MONTEREY CARE CENTER	0	0	0	0	0	0	0
17.06 WINDSOR HAMPTON CARE CENTER	0	0	0	0	0	0	0
17.07 WINDSOR REDDING CARE CENTER	0	0	0	0	0	0	0
17.08 WINDSOR ROSEWOOD CARE CENTER	0	0	0	0	0	0	0
17.09 WINDSOR SKYLINE CARE CENTER	0	0	0	0	0	0	0
17.10 WINDSOR THE RIDGE REHAB CENTER	0	0	0	0	0	0	0
17.11 WINDSOR VALLEJO CARE CENTER	0	0	0	0	0	0	0
17.12 WINDSOR CHEVIOT HILLS	0	0	0	0	0	0	0
17.13 WINDSOR POST ACUTE CARE	0	0	0	0	0	0	0
17.14 WINDSOR CARE CENTER OF SACRAMENTO	0	0	0	0	0	0	0
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19. WINDSOR COURT ASSISTED LIVING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Prem Non-Cap 28	Taxes/Licenses Non-Cap 29	Interest Expense 30	Consulting 31
HEALTH CARE FACILITIES							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. WINDSOR GARDENS - SAN DIEGO	0	0	0	0	0	0	0
3. WINDSOR GARDENS - ANAHEIM	0	0	0	0	0	0	0
4. WINDSOR GARDENS - LONG BEACH	0	0	0	0	0	0	0
5. WINDSOR GARDENS - HAWTHORNE	0	0	0	0	0	0	0
6. WINDSOR GARDENS - GOLDEN HILL	0	0	0	0	0	0	0
7. WINDSOR GARDENS - VALLEY	0	0	0	0	0	0	0
8. WINDSOR TERRACE HEALTHCARE	0	0	0	0	0	0	0
9. WINDSOR GARDENS - NORTH LONG BEACH	0	0	0	0	0	0	0
10. WINDSOR TWIN PALMS OF ARTESIA	0	0	0	0	0	0	0
11. WINDSOR CONV & REHAB CENTER OF CONCORD	0	0	0	0	0	0	0
12. WINDSOR CONV & REHAB CENTER OF FREMONT	0	0	0	0	0	0	0
13. WINDSOR GARDENS OF FULLERTON	0	0	0	0	0	0	0
14. WINDSOR GARDENS - HAYWARD	0	0	0	0	0	0	0
15. WINDSOR CONV & REHAB CENTER OF SALINAS	0	0	0	0	0	0	0
16. WINDSOR CHICO CARE CENTER	0	0	0	0	0	0	0
17. WINDSOR CHICO CREEK CARE CENTER	0	0	0	0	0	0	0
17.01 WINDSOR COUNTRY DRIVE CARE CENTER	0	0	0	0	0	0	0
17.02 WINDSOR EL CAMINO CARE CENTER	0	0	0	0	0	0	0
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION	0	0	0	0	0	0	0
17.04 WINDSOR ELMHAVEN CARE CENTER	0	0	0	0	0	0	0
17.05 WINDSOR MONTEREY CARE CENTER	0	0	0	0	0	0	0
17.06 WINDSOR HAMPTON CARE CENTER	0	0	0	0	0	0	0
17.07 WINDSOR REDDING CARE CENTER	0	0	0	0	0	0	0
17.08 WINDSOR ROSEWOOD CARE CENTER	0	0	0	0	0	0	0
17.09 WINDSOR SKYLINE CARE CENTER	0	0	0	0	0	0	0
17.10 WINDSOR THE RIDGE REHAB CENTER	0	0	0	0	0	0	0
17.11 WINDSOR VALLEJO CARE CENTER	0	0	0	0	0	0	0
17.12 WINDSOR CHEVIOT HILLS	0	0	0	0	0	0	0
17.13 WINDSOR POST ACUTE CARE	0	0	0	0	0	0	0
17.14 WINDSOR CARE CENTER OF SACRAMENTO	0	0	0	0	0	0	0
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19. WINDSOR COURT ASSISTED LIVING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Office Services 32	Operating Expenses 33	Other 34	Other 35				AUDITED TOTAL NONCAPITAL
HEALTH CARE FACILITIES								
1. WINDSOR GARDENS CONVALESCENT HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. WINDSOR GARDENS - SAN DIEGO	0	0	0	0	0	0	0	0
3. WINDSOR GARDENS - ANAHEIM	0	0	0	0	0	0	0	0
4. WINDSOR GARDENS - LONG BEACH	0	0	0	0	0	0	0	0
5. WINDSOR GARDENS - HAWTHORNE	0	0	0	0	0	0	0	0
6. WINDSOR GARDENS - GOLDEN HILL	0	0	0	0	0	0	0	0
7. WINDSOR GARDENS - VALLEY	0	0	0	0	0	0	0	0
8. WINDSOR TERRACE HEALTHCARE	0	0	0	0	0	0	0	0
9. WINDSOR GARDENS - NORTH LONG BEACH	0	0	0	0	0	0	0	0
10. WINDSOR TWIN PALMS OF ARTESIA	0	0	0	0	0	0	0	0
11. WINDSOR CONV & REHAB CENTER OF CONCORD	0	0	0	0	0	0	0	0
12. WINDSOR CONV & REHAB CENTER OF FREMONT	0	0	0	0	0	0	0	0
13. WINDSOR GARDENS OF FULLERTON	0	0	0	0	0	0	0	0
14. WINDSOR GARDENS - HAYWARD	0	0	0	0	0	0	0	0
15. WINDSOR CONV & REHAB CENTER OF SALINAS	0	0	0	0	0	0	0	0
16. WINDSOR CHICO CARE CENTER	0	0	0	0	0	0	0	0
17. WINDSOR CHICO CREEK CARE CENTER	0	0	0	0	0	0	0	0
17.01 WINDSOR COUNTRY DRIVE CARE CENTER	0	0	0	0	0	0	0	0
17.02 WINDSOR EL CAMINO CARE CENTER	0	0	0	0	0	0	0	0
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION	0	0	0	0	0	0	0	0
17.04 WINDSOR ELMHAVEN CARE CENTER	0	0	0	0	0	0	0	0
17.05 WINDSOR MONTEREY CARE CENTER	0	0	0	0	0	0	0	0
17.06 WINDSOR HAMPTON CARE CENTER	0	0	0	0	0	0	0	0
17.07 WINDSOR REDDING CARE CENTER	0	0	0	0	0	0	0	0
17.08 WINDSOR ROSEWOOD CARE CENTER	0	0	0	0	0	0	0	0
17.09 WINDSOR SKYLINE CARE CENTER	0	0	0	0	0	0	0	0
17.10 WINDSOR THE RIDGE REHAB CENTER	0	0	0	0	0	0	0	0
17.11 WINDSOR VALLEJO CARE CENTER	0	0	0	0	0	0	0	0
17.12 WINDSOR CHEVIOT HILLS	0	0	0	0	0	0	0	0
17.13 WINDSOR POST ACUTE CARE	0	0	0	0	0	0	0	0
17.14 WINDSOR CARE CENTER OF SACRAMENTO	0	0	0	0	0	0	0	0
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
19. WINDSOR COURT ASSISTED LIVING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3-1)

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	MEDICARE NUMBER	Building and Fixtures - Old (stat) 1	Movable Equipment - Old (stat) 2	Building and Fixtures - New (stat) 4	Movable Equipment - New (stat) 5
		(Adj.)	(Adj.)	(Adj.)	(Adj.)
HEALTH CARE FACILITIES					
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194			
2.	WINDSOR GARDENS - SAN DIEGO	05-5954			
3.	WINDSOR GARDENS - ANAHEIM	05-5537			
4.	WINDSOR GARDENS - LONG BEACH	05-5375			
5.	WINDSOR GARDENS - HAWTHORNE	05-6262			
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182			
7.	WINDSOR GARDENS - VALLEY	55-5012			
8.	WINDSOR TERRACE HEALTHCARE	55-5738			
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995			
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565			
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150			
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276			
13.	WINDSOR GARDENS OF FULLERTON	05-5689			
14.	WINDSOR GARDENS - HAYWARD	05-5434			
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739			
16.	WINDSOR CHICO CARE CENTER	05-5516			
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074			
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885			
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402			
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308			
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735			
17.05	WINDSOR MONTEREY CARE CENTER	05-5962			
17.06	WINDSOR HAMPTON CARE CENTER	05-6324			
17.07	WINDSOR REDDING CARE CENTER	05-6258			
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476			
17.09	WINDSOR SKYLINE CARE CENTER	05-5871			
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060			
17.11	WINDSOR VALLEJO CARE CENTER	05-6238			
17.12	WINDSOR CHEVIOT HILLS	05-6451			
17.13	WINDSOR POST ACUTE CARE	05-5398			
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717			
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280			
	SUBTOTAL (SUM OF LINES 1 - 17.15)		\$0	\$0	\$0
OTHER COMPONENTS					
19.	WINDSOR COURT ASSISTED LIVING				
20.					
	SUBTOTAL (SUM OF LINES 19 - 20)		\$0	\$0	\$0
	GRAND TOTAL		\$0	\$0	\$0
	TOTAL STATISTICS	0	0	0	0
	COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0
	UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Salaries of Officers (stat) 11 (Adj.)	Salaries & Wages of Others (stat) 12 (Adj.)	Payroll Taxes (stat) 13 (Adj.)	Employee Benefits - Payroll (stat) 14 (Adj.)	Employee Benefits - (stat) 15 (Adj.)	Profit Sharing/Pension (stat) 16 (Adj.)	Legal Fees (stat) 17 (Adj.)
<u>HEALTH CARE FACILITIES</u>							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL							
2. WINDSOR GARDENS - SAN DIEGO							
3. WINDSOR GARDENS - ANAHEIM							
4. WINDSOR GARDENS - LONG BEACH							
5. WINDSOR GARDENS - HAWTHORNE							
6. WINDSOR GARDENS - GOLDEN HILL							
7. WINDSOR GARDENS - VALLEY							
8. WINDSOR TERRACE HEALTHCARE							
9. WINDSOR GARDENS - NORTH LONG BEACH							
10. WINDSOR TWIN PALMS OF ARTESIA							
11. WINDSOR CONV & REHAB CENTER OF CONCORD							
12. WINDSOR CONV & REHAB CENTER OF FREMONT							
13. WINDSOR GARDENS OF FULLERTON							
14. WINDSOR GARDENS - HAYWARD							
15. WINDSOR CONV & REHAB CENTER OF SALINAS							
16. WINDSOR CHICO CARE CENTER							
17. WINDSOR CHICO CREEK CARE CENTER							
17.01 WINDSOR COUNTRY DRIVE CARE CENTER							
17.02 WINDSOR EL CAMINO CARE CENTER							
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION							
17.04 WINDSOR ELMHAVEN CARE CENTER							
17.05 WINDSOR MONTEREY CARE CENTER							
17.06 WINDSOR HAMPTON CARE CENTER							
17.07 WINDSOR REDDING CARE CENTER							
17.08 WINDSOR ROSEWOOD CARE CENTER							
17.09 WINDSOR SKYLINE CARE CENTER							
17.10 WINDSOR THE RIDGE REHAB CENTER							
17.11 WINDSOR VALLEJO CARE CENTER							
17.12 WINDSOR CHEVIOT HILLS							
17.13 WINDSOR POST ACUTE CARE							
17.14 WINDSOR CARE CENTER OF SACRAMENTO							
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND							
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>							
19. WINDSOR COURT ASSISTED LIVING							
20.							
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STATISTICS	0	0	0	0	0	0	0
COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Auditing & Accounting Fees (stat) 18 (Adj.)	Utilities (stat) 19 (Adj.)	Communications (stat) 20 (Adj.)	Travel & Entertainment (stat) 21 (Adj.)	Transportation (stat) 22 (Adj.)	Cleaning Office & Admin Supplies (stat) 23 (Adj.)	Minor Equipment Expensed (stat) 24 (Adj.)
HEALTH CARE FACILITIES							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL							
2. WINDSOR GARDENS - SAN DIEGO							
3. WINDSOR GARDENS - ANAHEIM							
4. WINDSOR GARDENS - LONG BEACH							
5. WINDSOR GARDENS - HAWTHORNE							
6. WINDSOR GARDENS - GOLDEN HILL							
7. WINDSOR GARDENS - VALLEY							
8. WINDSOR TERRACE HEALTHCARE							
9. WINDSOR GARDENS - NORTH LONG BEACH							
10. WINDSOR TWIN PALMS OF ARTESIA							
11. WINDSOR CONV & REHAB CENTER OF CONCORD							
12. WINDSOR CONV & REHAB CENTER OF FREMONT							
13. WINDSOR GARDENS OF FULLERTON							
14. WINDSOR GARDENS - HAYWARD							
15. WINDSOR CONV & REHAB CENTER OF SALINAS							
16. WINDSOR CHICO CARE CENTER							
17. WINDSOR CHICO CREEK CARE CENTER							
17.01 WINDSOR COUNTRY DRIVE CARE CENTER							
17.02 WINDSOR EL CAMINO CARE CENTER							
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION							
17.04 WINDSOR ELMHAVEN CARE CENTER							
17.05 WINDSOR MONTEREY CARE CENTER							
17.06 WINDSOR HAMPTON CARE CENTER							
17.07 WINDSOR REDDING CARE CENTER							
17.08 WINDSOR ROSEWOOD CARE CENTER							
17.09 WINDSOR SKYLINE CARE CENTER							
17.10 WINDSOR THE RIDGE REHAB CENTER							
17.11 WINDSOR VALLEJO CARE CENTER							
17.12 WINDSOR CHEVIOT HILLS							
17.13 WINDSOR POST ACUTE CARE							
17.14 WINDSOR CARE CENTER OF SACRAMENTO							
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND							
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19. WINDSOR COURT ASSISTED LIVING							
20.							
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STATISTICS	0	0	0	0	0	0	0
COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Repairs & Maintenance (stat) 25 (Adj.)	Dues & Subscriptions (stat) 26 (Adj.)	Contributions (stat) 27 (Adj.)	Insurance Prem - Non-Cap Related (stat) 28 (Adj.)	Taxes/Licenses - Non-Cap Related (stat) 29 (Adj.)	Interest Expense (stat) 30 (Adj.)	Consulting (stat) 31 (Adj.)
<u>HEALTH CARE FACILITIES</u>							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL							
2. WINDSOR GARDENS - SAN DIEGO							
3. WINDSOR GARDENS - ANAHEIM							
4. WINDSOR GARDENS - LONG BEACH							
5. WINDSOR GARDENS - HAWTHORNE							
6. WINDSOR GARDENS - GOLDEN HILL							
7. WINDSOR GARDENS - VALLEY							
8. WINDSOR TERRACE HEALTHCARE							
9. WINDSOR GARDENS - NORTH LONG BEACH							
10. WINDSOR TWIN PALMS OF ARTESIA							
11. WINDSOR CONV & REHAB CENTER OF CONCORD							
12. WINDSOR CONV & REHAB CENTER OF FREMONT							
13. WINDSOR GARDENS OF FULLERTON							
14. WINDSOR GARDENS - HAYWARD							
15. WINDSOR CONV & REHAB CENTER OF SALINAS							
16. WINDSOR CHICO CARE CENTER							
17. WINDSOR CHICO CREEK CARE CENTER							
17.01 WINDSOR COUNTRY DRIVE CARE CENTER							
17.02 WINDSOR EL CAMINO CARE CENTER							
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION							
17.04 WINDSOR ELMHAVEN CARE CENTER							
17.05 WINDSOR MONTEREY CARE CENTER							
17.06 WINDSOR HAMPTON CARE CENTER							
17.07 WINDSOR REDDING CARE CENTER							
17.08 WINDSOR ROSEWOOD CARE CENTER							
17.09 WINDSOR SKYLINE CARE CENTER							
17.10 WINDSOR THE RIDGE REHAB CENTER							
17.11 WINDSOR VALLEJO CARE CENTER							
17.12 WINDSOR CHEVIOT HILLS							
17.13 WINDSOR POST ACUTE CARE							
17.14 WINDSOR CARE CENTER OF SACRAMENTO							
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND							
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>							
19. WINDSOR COURT ASSISTED LIVING							
20.							
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STATISTICS	0	0	0	0	0	0	0
COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	Office Services (stat) 32 (Adj.)	Operating Expenses (stat) 33 (Adj.)	Other (stat) 34 (Adj.)	Other (stat) 35 (Adj.)	(stat) (Adj.)	(stat) (Adj.)	(stat) (Adj.)
<u>HEALTH CARE FACILITIES</u>							
1. WINDSOR GARDENS CONVALESCENT HOSPITAL							
2. WINDSOR GARDENS - SAN DIEGO							
3. WINDSOR GARDENS - ANAHEIM							
4. WINDSOR GARDENS - LONG BEACH							
5. WINDSOR GARDENS - HAWTHORNE							
6. WINDSOR GARDENS - GOLDEN HILL							
7. WINDSOR GARDENS - VALLEY							
8. WINDSOR TERRACE HEALTHCARE							
9. WINDSOR GARDENS - NORTH LONG BEACH							
10. WINDSOR TWIN PALMS OF ARTESIA							
11. WINDSOR CONV & REHAB CENTER OF CONCORD							
12. WINDSOR CONV & REHAB CENTER OF FREMONT							
13. WINDSOR GARDENS OF FULLERTON							
14. WINDSOR GARDENS - HAYWARD							
15. WINDSOR CONV & REHAB CENTER OF SALINAS							
16. WINDSOR CHICO CARE CENTER							
17. WINDSOR CHICO CREEK CARE CENTER							
17.01 WINDSOR COUNTRY DRIVE CARE CENTER							
17.02 WINDSOR EL CAMINO CARE CENTER							
17.03 WINDSOR ELK GROVE CARE AND REHABILITATION							
17.04 WINDSOR ELMHAVEN CARE CENTER							
17.05 WINDSOR MONTEREY CARE CENTER							
17.06 WINDSOR HAMPTON CARE CENTER							
17.07 WINDSOR REDDING CARE CENTER							
17.08 WINDSOR ROSEWOOD CARE CENTER							
17.09 WINDSOR SKYLINE CARE CENTER							
17.10 WINDSOR THE RIDGE REHAB CENTER							
17.11 WINDSOR VALLEJO CARE CENTER							
17.12 WINDSOR CHEVIOT HILLS							
17.13 WINDSOR POST ACUTE CARE							
17.14 WINDSOR CARE CENTER OF SACRAMENTO							
17.15 WINDSOR HEALTHCARE CENTER OF OAKLAND							
SUBTOTAL (SUM OF LINES 1 - 17.15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>							
19. WINDSOR COURT ASSISTED LIVING							
20.							
SUBTOTAL (SUM OF LINES 19 - 20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STATISTICS	0	0	0	0	0	0	0
COST TO BE ALLOCATED (From Sch. 8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

HEALTH CARE FACILITIES		MEDICARE NUMBER	REPORTED TOTAL 1	Enter Expense Category 2 (Adj.)	Enter Expense Category 3 (Adj.)	Enter Expense Category 4 (Adj.)	Enter Expense Category 5 (Adj.)	Enter Expense Category 6 (Adj.)	Enter Expense Category 7 (Adj.)	AUDITED TOTAL 8
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	0	0	0	0	0	0	0	0
3.	WINDSOR GARDENS - ANAHEIM	05-5537	0	0	0	0	0	0	0	0
4.	WINDSOR GARDENS - LONG BEACH	05-5375	0	0	0	0	0	0	0	0
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	0	0	0	0	0	0	0	0
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	0	0	0	0	0	0	0	0
7.	WINDSOR GARDENS - VALLEY	55-5012	0	0	0	0	0	0	0	0
8.	WINDSOR TERRACE HEALTHCARE	55-5738	0	0	0	0	0	0	0	0
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	0	0	0	0	0	0	0	0
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	0	0	0	0	0	0	0	0
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	0	0	0	0	0	0	0	0
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	0	0	0	0	0	0	0	0
13.	WINDSOR GARDENS OF FULLERTON	05-5689	0	0	0	0	0	0	0	0
14.	WINDSOR GARDENS - HAYWARD	05-5434	0	0	0	0	0	0	0	0
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	0	0	0	0	0	0	0	0
16.	WINDSOR CHICO CARE CENTER	05-5516	0	0	0	0	0	0	0	0
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	0	0	0	0	0	0	0	0
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	0	0	0	0	0	0	0	0
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	0	0	0	0	0	0	0	0
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	0	0	0	0	0	0	0	0
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	0	0	0	0	0	0	0	0
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	0	0	0	0	0	0	0	0
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	0	0	0	0	0	0	0	0
17.07	WINDSOR REDDING CARE CENTER	05-6258	0	0	0	0	0	0	0	0
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	0	0	0	0	0	0	0	0
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	0	0	0	0	0	0	0	0
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	0	0	0	0	0	0	0	0
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	0	0	0	0	0	0	0	0
17.12	WINDSOR CHEVIOT HILLS	05-6451	0	0	0	0	0	0	0	0
17.13	WINDSOR POST ACUTE CARE	05-5398	0	0	0	0	0	0	0	0
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	0	0	0	0	0	0	0	0
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS										
19.	WINDSOR COURT ASSISTED LIVING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.			0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

HEALTH CARE FACILITIES		MEDICARE NUMBER	REPORTED TOTAL	Enter Expense Category 2	Enter Expense Category 3	Enter Expense Category 4	Enter Expense Category 5	Enter Expense Category 6	Enter Expense Category 7	AUDITED TOTAL
			1	2	3	4	5	6	7	8
				(Adj.)						
1.	WINDSOR GARDENS CONVALESCENT HOSPITAL	05-6194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	WINDSOR GARDENS - SAN DIEGO	05-5954	0	0	0	0	0	0	0	0
3.	WINDSOR GARDENS - ANAHEIM	05-5537	0	0	0	0	0	0	0	0
4.	WINDSOR GARDENS - LONG BEACH	05-5375	0	0	0	0	0	0	0	0
5.	WINDSOR GARDENS - HAWTHORNE	05-6262	0	0	0	0	0	0	0	0
6.	WINDSOR GARDENS - GOLDEN HILL	05-6182	0	0	0	0	0	0	0	0
7.	WINDSOR GARDENS - VALLEY	55-5012	0	0	0	0	0	0	0	0
8.	WINDSOR TERRACE HEALTHCARE	55-5738	0	0	0	0	0	0	0	0
9.	WINDSOR GARDENS - NORTH LONG BEACH	05-5995	0	0	0	0	0	0	0	0
10.	WINDSOR TWIN PALMS OF ARTESIA	55-5565	0	0	0	0	0	0	0	0
11.	WINDSOR CONV & REHAB CENTER OF CONCORD	05-5150	0	0	0	0	0	0	0	0
12.	WINDSOR CONV & REHAB CENTER OF FREMONT	05-5276	0	0	0	0	0	0	0	0
13.	WINDSOR GARDENS OF FULLERTON	05-5689	0	0	0	0	0	0	0	0
14.	WINDSOR GARDENS - HAYWARD	05-5434	0	0	0	0	0	0	0	0
15.	WINDSOR CONV & REHAB CENTER OF SALINAS	05-5739	0	0	0	0	0	0	0	0
16.	WINDSOR CHICO CARE CENTER	05-5516	0	0	0	0	0	0	0	0
17.	WINDSOR CHICO CREEK CARE CENTER	05-6074	0	0	0	0	0	0	0	0
17.01	WINDSOR COUNTRY DRIVE CARE CENTER	05-5885	0	0	0	0	0	0	0	0
17.02	WINDSOR EL CAMINO CARE CENTER	05-5402	0	0	0	0	0	0	0	0
17.03	WINDSOR ELK GROVE CARE AND REHABILITATION	05-5308	0	0	0	0	0	0	0	0
17.04	WINDSOR ELMHAVEN CARE CENTER	05-5735	0	0	0	0	0	0	0	0
17.05	WINDSOR MONTEREY CARE CENTER	05-5962	0	0	0	0	0	0	0	0
17.06	WINDSOR HAMPTON CARE CENTER	05-6324	0	0	0	0	0	0	0	0
17.07	WINDSOR REDDING CARE CENTER	05-6258	0	0	0	0	0	0	0	0
17.08	WINDSOR ROSEWOOD CARE CENTER	05-6476	0	0	0	0	0	0	0	0
17.09	WINDSOR SKYLINE CARE CENTER	05-5871	0	0	0	0	0	0	0	0
17.10	WINDSOR THE RIDGE REHAB CENTER	55-5060	0	0	0	0	0	0	0	0
17.11	WINDSOR VALLEJO CARE CENTER	05-6238	0	0	0	0	0	0	0	0
17.12	WINDSOR CHEVIOT HILLS	05-6451	0	0	0	0	0	0	0	0
17.13	WINDSOR POST ACUTE CARE	05-5398	0	0	0	0	0	0	0	0
17.14	WINDSOR CARE CENTER OF SACRAMENTO	05-5717	0	0	0	0	0	0	0	0
17.15	WINDSOR HEALTHCARE CENTER OF OAKLAND	05-6280	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 17.15)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS										
19.	WINDSOR COURT ASSISTED LIVING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.			0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 19 - 20)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:
SNF MANAGEMENT COMPANY, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJUSTMENT NUMBER(S)	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COST	DIRECT ALLOCATION (SCH. B, COL 6) (Adj.)	FUNCTIONAL ALLOCATION (SCH. B, COL 7) (Adj.)
CAPITAL-RELATED COSTS - OLD						
1.00 Building and Fixtures - Old	\$0			\$0		
2.00 Movable Equipment - Old	<u>0</u>			<u>0</u>		
3.00 SUBTOTAL (sum of lines 1 and 2)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW						
4.00 Building and Fixtures - New	\$1,168,622	1	(\$91,699)	\$1,076,923		
5.00 Movable Equipment - New	<u>348,497</u>	9, 11, 12	(82,981)	<u>265,516</u>		
6.00 SUBTOTAL (sum of lines 4 and 5)	<u>\$1,517,119</u>		<u>(\$174,680)</u>	<u>\$1,342,439</u>	<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS						
7.00 Insurance Premiums	\$0			\$0		
8.00 Taxes and Licenses - Other than INCM	0			0		
9.00 Other	<u>0</u>			<u>0</u>		
10.00 SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NONCAPITAL-RELATED COSTS						
11.00 Salaries of Officers	\$0			\$0		
12.00 Salaries & Wages of Others	8,742,103	4, 9	(1,591,894)	7,150,209		
13.00 Payroll Taxes	548,222	5, 6	(86,165)	462,057		
14.00 Employee Benefits - Payroll Related	720,159	9	(86,611)	633,548		
15.00 Employee Benefits - Nonpayroll Related	184,671	7, 8, 9	(85,637)	99,034		
16.00 Profit Sharing/Pension Plans	0			0		
17.00 Legal Fees	10,343			10,343		
18.00 Auditing & Accounting Fees	156,151	13, 14	(32,800)	123,351		
19.00 Utilities	6,811			6,811		
20.00 Communications	150,808	2	(4,486)	146,322		
21.00 Travel & Entertainment	165,909	26, 27	(41,235)	124,674		
22.00 Transportation	39,638	9, 28	(39,638)	0		
23.00 Cleaning Office & Admin Supplies	0			0		
24.00 Minor Equipment Expensed	91,080			91,080		
25.00 Repairs & Maintenance	9,251			9,251		
26.00 Dues & Subscriptions	18,396	10	(4,636)	13,760		
27.00 Contributions	32,300	15, 16	(32,300)	0		
28.00 Insurance Prem - Non-Cap Related	16,172	29	(16,172)	0		
29.00 Taxes/Licenses - Non-Cap Related	45,667	30, 31, 32, 33	(35,066)	10,601		
30.00 Interest Expense	147,684	3, 9, 34, 35	(97,948)	49,736		
31.00 Consulting	423,650	17, 18, 19	(49,850)	373,800		
32.00 Office Services	319,224	20, 21, 22	(31,323)	287,901		
33.00 Operating Expenses	478,598	2, 23, 24, 25	(31,254)	447,344		
34.00 Other	0			0		
35.00 Other	0			0		
	0			0		
	0			0		
	<u>0</u>			<u>0</u>		
36.00 SUBTOTAL (sum of lines 11 through 35)	<u>\$12,306,837</u>		<u>(\$2,267,015)</u>	<u>\$10,039,822</u>	<u>\$0</u>	<u>\$0</u>
37.00 TOTAL ALLOWABLE EXPENSES	<u>\$13,823,956</u>		<u>(\$2,441,695)</u>	<u>\$11,382,261</u>	<u>\$0</u> (To Sch. 4)	<u>\$0</u> (To Sch. 5)
38.00 NONREIMBURSABLE EXPENSES	\$0			\$0		
TOTAL EXPENSES	<u>\$13,823,956</u>		<u>(\$2,441,695)</u>	<u>\$11,382,261</u>		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SNF MANAGEMENT COMPANY, INC.			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				N/A		36	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
1	B	4	8	8	4	N/A	New Capital Related Costs - Buildings and Fixtures To reconcile the reported expenses to agree with the provider's detailed income statement 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$1,168,622	(\$91,699)	\$1,076,923
2	B	20	8	8	20	N/A	Communications	\$150,808	(\$4,486)	\$146,322
	B	33	8	8	33	N/A	Operating Expenses To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	478,598	(55)	478,543 *
3	B	30	8	8	30	N/A	Interest Expense To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2	\$147,684	(\$79,591)	\$68,093 *
4	B	12	8	8	12	N/A	Salaries and Wages of Others To eliminate CPE HR, Inc. shared salary expense in excess of the provider's Shared Services Agreement. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$8,742,103	(\$35,585)	\$8,706,518 *
	B	13	8	8	13	N/A	Payroll Taxes	\$548,222		
5							To eliminate payroll taxes related to executives' non allowable bonuses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(\$11,165)	
6							To eliminate nonallowable federal and state income taxes. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A and 2122.2B		<u>(75,000)</u> <u>(\$86,165)</u>	\$462,057

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.				JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				N/A		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
	B	15	8	8	15	N/A	Employee Benefits - Non-Payroll Related	\$184,671		
7							To eliminate cost of cruises and airplane expenses not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.2, 2102.3, 2105.08, 2300 and 2304		(\$8,786)	
8							To eliminate the cost of gifts and Christmas party expenses due to reasonableness and insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.2, 2102.3, 2105.08, 2300 and 2304		<u>(23,461)</u> <u>(\$32,247)</u>	\$152,424 *
9	B	5	8	8	5	N/A	New Capital Related Costs - Movable	\$348,497	(\$9,384)	\$339,113 *
	B	12	8	8	12	N/A	Salaries and Wages of Others	8,706,518	(1,556,309)	7,150,209
	B	14	8	8	14	N/A	Employee Benefits - Payroll Related	720,159	(86,611)	633,548
	B	15	8	8	15	N/A	Employee Benefits - Non-Payroll Related	152,424	(53,390)	99,034
	B	22	8	8	22	N/A	Transportation	39,638	(5,961)	33,677 *
	B	30	8	8	30	N/A	Interest Expense To adjust executives/owners compensation in excess of reasonable compensation based on the federal inflation factor. 42 CFR 413.102 CMS Pub. 15-1, Sections 901, 902.3, 904, 905, 906 and 1005	68,093	(1,791)	66,302 *
10	B	26	8	8	26	N/A	Dues and Subscriptions To eliminate credit card membership fees not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304	\$18,396	(\$4,636)	\$13,760

Provider Name							Fiscal Period			Provider NPI		Adjustments	
SNF MANAGEMENT COMPANY, INC.							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		36	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report										
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.							
ADJUSTMENTS TO REPORTED COSTS													
	B	5	8	8	5	N/A	New Capital Related Costs - Movable			\$339,113			
11							To eliminate automobile depreciation expense due to lack of documentation to validate that automobiles are used for patient care purposes and not for personal use. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.9, 2300 and 2304					(\$57,873)	
12							To eliminate depreciation expenses for new additions due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)					<u>(15,724)</u> <u>(\$73,597)</u>	\$265,516
	B	18	8	8	18	N/A	Auditing and Accounting Fees			\$156,151			
13							To eliminate accounting consultant fees due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)					(\$2,800)	
14							To eliminate Esek Consulting Group expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					<u>(30,000)</u> <u>(\$32,800)</u>	\$123,351
	B	27	8	8	27	N/A	Contributions			\$32,300			
15							To eliminate political contributions / lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, 2139 and 2304					(\$14,500)	
16							To eliminate donations expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3, 2105.7 and 2304					<u>(17,800)</u> <u>(\$32,300)</u>	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.				JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				N/A		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
	B	31	8	8	31	N/A	Consulting	\$423,650		
17							To eliminate payments to Ari Rosenstein due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$24,000)	
18							To eliminate Windsor Terrace finder fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(16,500)	
19							To eliminate payments to Yeshiva Rav Issacsohn related to marketing due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(9,350)</u> <u>(\$49,850)</u>	\$373,800
	B	32	8	8	32	N/A	Office Services	\$319,224		
20							To eliminate restaurant expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$6,303)	
21							To eliminate office expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(14,713)	
22							To eliminate advertising expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2105.7, 2300 and 2304		<u>(10,307)</u> <u>(\$31,323)</u>	\$287,901

Provider Name				Fiscal Period				Provider NPI		Adjustments	
SNF MANAGEMENT COMPANY, INC.				JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				N/A		36	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
	B	33	8	8	33	N/A	Operating Expenses	\$478,543			
23							To eliminate payments to Ari Rosenstein due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$24,000)		
24							To eliminate operating expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(3,409)		
25							To eliminate Franchise Tax Board and Board of Equalization interest and late fees not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2, 2300 and 2304		<u>(3,790)</u> <u>(\$31,199)</u>	\$447,344	
	B	21	8	8	21	N/A	Travel and Entertainment	\$165,909			
26							To eliminate airplane expenses due to insufficient documentation to determine if the expenses are related to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(\$28,377)		
27							To eliminate airplane expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		<u>(12,858)</u> <u>(\$41,235)</u>	\$124,674	
28	B	22	8	8	22	N/A	Transportation To eliminate automobile expenses due to lack of documentation to validate that automobiles are used for patient care purposes and not for personal use. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.9, 2300 and 2304	\$33,677	(\$33,677)	\$0	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
29	B	28	8	8	28	N/A	Insurance Premiums - Non-Capital Related To eliminate automobile insurance expense due to lack of documentation to validate that automobiles are used for patient care purposes and not for personal use. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.9, 2300 and 2304	\$16,172	(\$16,172)	\$0		
	B	29	8	8	29	N/A	Taxes/Licenses - Non-Capital Related	\$45,667				
30							To eliminate franchise taxes expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(\$23,201)			
31							To eliminate corporation taxes not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(3,200)			
32							To eliminate prior year use tax expense. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1		(1,359)			
33							To eliminate property taxes due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(7,306)</u> <u>(\$35,066)</u>	\$10,601		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		36
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col						
ADJUSTMENTS TO REPORTED COSTS												
	B	30	8	8	30	N/A	Interest Expense			\$66,302		
34							To eliminate automobile interest expense due to lack of documentation to validate that automobiles are used for patient care purposes and not for personal use. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.9, 2300 and 2304				(\$16,021)	
35							To eliminate Board of Equalization and Franchise Tax Board expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(545) <u>(\$16,566)</u>	\$49,736

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		36
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col.						
ADJUSTMENT TO REPORTED STATISTICS												
36	Schedule G	1	1	4	1.00	N/A	Windsor Gardens Convalescent Hospital (Total Cost)	8,728,265	(198,999)	8,529,266		
	Schedule G	2	1	4	2.00	N/A	Windsor Gardens - San Diego	7,915,656	(481,748)	7,433,908		
	Schedule G	3	1	4	3.00	N/A	Windsor Gardens - Anaheim	10,466,360	(225,076)	10,241,284		
	Schedule G	4	1	4	4.00	N/A	Windsor Gardens - Long Beach	15,422,849	(556,838)	14,866,011		
	Schedule G	5	1	4	5.00	N/A	Windsor Gardens - Hawthorne	8,666,473	(309,893)	8,356,580		
	Schedule G	6	1	4	6.00	N/A	Windsor Gardens - Golden Hill	11,339,473	(589,628)	10,749,845		
	Schedule G	7	1	4	7.00	N/A	Windsor Gardens - Valley	9,621,814	(363,815)	9,257,999		
	Schedule G	8	1	4	8.00	N/A	Windsor Terrace Healthcare	14,743,979	(793,777)	13,950,202		
	Schedule G	9	1	4	9.00	N/A	Windsor Gardens - North Long Beach	9,522,282	(441,890)	9,080,392		
	Schedule G	10	1	4	10.00	N/A	Windsor Twin Palms of Artesia	19,340,988	(774,950)	18,566,038		
	Schedule G	11	1	4	11.00	N/A	Windsor Convalescent and Rehabilitation Center of Concord	18,809,299	(548,638)	18,260,661		
	Schedule G	12	1	4	12.00	N/A	Windsor Convalescent and Rehabilitation Center of Fremont	9,525,131	(438,017)	9,087,114		
	Schedule G	13	1	4	13.00	N/A	Windsor Gardens of Fullerton	9,129,571	(371,190)	8,758,381		
	Schedule G	14	1	4	14.00	N/A	Windsor Gardens - Hayward	7,651,738	(320,796)	7,330,942		
	Schedule G	15	1	4	15.00	N/A	Windsor Convalescent and Rehabilitation Center of Salinas	9,233,411	(413,902)	8,819,509		
	Schedule G	16	1	4	16.00	N/A	Windsor Chico Care Center	5,766,454	(267,970)	5,498,484		
	Schedule G	17	1	4	17.00	N/A	Windsor Chico Creek Care Center	13,896,225	(584,338)	13,311,887		
	Schedule G	17.01	1	4	17.01	N/A	Windsor Country Drive Care Center	11,883,164	(533,749)	11,349,415		
	Schedule G	17.02	1	4	17.02	N/A	Windsor El Camino Care Center	13,401,101	(551,415)	12,849,686		
	Schedule G	17.03	1	4	17.03	N/A	Windsor Elk Grove Care and Rehabilitation	12,547,432	(617,593)	11,929,839		
	Schedule G	17.04	1	4	17.04	N/A	Windsor Elmhaven Care Center	11,122,099	(405,344)	10,716,755		
	Schedule G	17.05	1	4	17.05	N/A	Windsor Monterey Care Center	7,831,980	(404,549)	7,427,431		
	Schedule G	17.06	1	4	17.06	N/A	Windsor Hampton Care Center	10,596,873	(528,821)	10,068,052		
	Schedule G	17.07	1	4	17.07	N/A	Windsor Redding Care Center	8,881,613	(381,606)	8,500,007		
	Schedule G	17.08	1	4	17.08	N/A	Windsor Rosewood Care Center	9,611,046	(461,240)	9,149,806		
	Schedule G	17.09	1	4	17.09	N/A	Windsor Skyline Care Center	7,009,013	(347,259)	6,661,754		
	Schedule G	17.10	1	4	17.10	N/A	Windsor The Ridge Rehab Center	9,933,085	(549,070)	9,384,015		
	Schedule G	17.11	1	4	17.11	N/A	Windsor Vallejo Care Center	13,959,058	(736,697)	13,222,361		

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Provider Name							Fiscal Period			Provider NPI		Adjustments
SNF MANAGEMENT COMPANY, INC.							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		36
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	CMS 287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
-Continued from previous page-												
36	Schedule G	17.12	1	4	17.12	N/A	Windsor Cheviot Hills	6,936,353	808,632	7,744,985		
	Schedule G	17.13	1	4	17.13	N/A	Windsor Post Acute Care	4,462,099	(51,009)	4,411,090		
	Schedule G	17.14	1	4	17.14	N/A	Windsor Care Center of Sacramento	4,624,731	(191,323)	4,433,408		
	Schedule G	17.15	1	4	17.15	N/A	Windsor Healthcare Center of Oakland	3,662,039	(112,677)	3,549,362		
	Schedule G	34	1	4	N/A	N/A	Total - Total Cost	329,941,828	(12,745,185)	317,196,643		
To adjust pooled allocation statistics to agree with the facilities' total cost, excluding allocated home office costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2150.3, 2304 and 2306												