

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR THE RIDGE REHABILITATION CENTER
SALINAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1073659447**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Robert Miles**



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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

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

WINDSOR THE RIDGE REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1073659447
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 THE RIDGE REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1073659447

OSHPD Facility No.:

206270757

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	\$ 4,061,221	\$ 112.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,024,990	\$ 28.31
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 719,077	\$ 19.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 452,943	\$ 12.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,851	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,769	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 57,259	\$ 1.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 381,044	\$ 10.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,030,891	\$ 28.47
11	Cost of Routine Service/Audited Total Costs	\$ 7,923,338	\$ 7,779,044	\$ 214.82
12	Total Patient Days (Adj)	36,212	36,212	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 218.80	\$ 214.82	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 13)	22,649	512	
16	Medi-Cal Managed Care Days (Adj 14)		22,476	
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 THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility No.:
206270757

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 THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility No.:
206270757

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	\$ 81,045	\$ 81,045		
160	Activities	111,539		\$ 111,539	
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	3,868,637	81,045	111,539	4,061,221
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		\$ 4,061,221	\$ 81,045	\$ 111,539	\$ 4,061,221

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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	\$ 121,899	\$ 121,899										
010	Housekeeping	237,482	710	\$ 238,192									
060	Laundry and Linen	118,564	3,144	6,180	\$ 127,888								
065	Dietary	400,612	12,563	24,691	0	\$ 437,866							
155	Social Services	N/A	2,044	4,018	0	0	\$ 6,062						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	10,951	21,524	0	0	0	0		\$ 32,476	\$ 32,476		
166	Medical Records	120,944	1,008	1,981	0	0	0	0		123,933		\$ 123,933	
170	Inservice Education - Nursing	94,240	0	0	0	0	0	0	\$ 94,240				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	379	1,447	\$ 1,826
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		4,266	8,384	0	0	0	0	0	12,649	2,691	10,268	25,608
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		3,549	6,975	0	0	0	0	0	10,524	1,915	7,306	19,745
083	Speech Pathology		2,640	5,189	0	0	0	0	0	7,830	826	3,153	11,809
085	Pharmacy		0	0	0	0	0	0	0	0	1,129	4,307	5,435
090	Laboratory		0	0	0	0	0	0	0	0	169	643	812
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	238	907	1,145
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		80,272	157,772	127,888	437,866	6,062	0	94,240	904,099	25,101	95,790	1,024,990 *
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		752	1,479	0	0	0	0	0	2,231	29	111	2,371
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,093,741	\$ 121,899	\$ 238,192	\$ 127,888	\$ 437,866	\$ 6,062	\$ -	\$ 94,240	\$ 937,332	\$ 32,476	\$ 123,933	\$ 1,093,741

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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	\$ 207,576	\$ 207,576										
010	Housekeeping	23,374	1,209	\$ 24,583									
060	Laundry and Linen	33,674	5,354	638	\$ 39,666								
065	Dietary	230,207	21,392	2,548	0	\$ 254,147							
155	Social Services	790	3,481	415	0	0	\$ 4,685						
160	Activities	11,971	0	0	0	0	0	\$ 11,971					
165	Administration	N/A	18,649	2,221	0	0	0	0		\$ 20,870	\$ 20,870		
166	Medical Records	7,714	1,716	204	0	0	0	0		9,635		\$ 9,635	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	92,187	0	0	0	0	0	0	0	92,187	244	113	\$ 92,543
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	614,095	7,264	865	0	0	0	0	0	622,224	1,729	798	624,751
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	432,175	6,043	720	0	0	0	0	0	438,938	1,230	568	440,736
083	Speech Pathology	176,123	4,496	536	0	0	0	0	0	181,155	531	245	181,931
085	Pharmacy	274,351	0	0	0	0	0	0	0	274,351	725	335	275,411
090	Laboratory	40,976	0	0	0	0	0	0	0	40,976	108	50	41,134
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	57,786	0	0	0	0	0	0	0	57,786	153	71	58,009
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	232,055	136,692	16,283	39,666	254,147	4,685	11,971	0	695,499	16,131	7,447	719,077 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	1,281	153	0	0	0	0	0	1,434	19	9	1,461
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,435,054	\$ 207,576	\$ 24,583	\$ 39,666	\$ 254,147	\$ 4,685	\$ 11,971	\$ -	\$ 2,404,549	\$ 20,870	\$ 9,635	\$ 2,435,054

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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)	\$ 511,732	94%							
	Property Tax (line 40)	33,725	6%	\$ 545,457						
005	Plant Operations and Maintenance			27,847	\$ 27,847					
010	Housekeeping			3,014	162	\$ 3,176				
060	Laundry and Linen			13,351	718	82	\$ 14,152			
065	Dietary			53,343	2,870	329	0	\$ 56,542		
155	Social Services			8,680	467	54	0	0	\$ 9,200	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			46,502	2,502	287	0	0	0	0
166	Medical Records			4,280	230	26	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			18,113	974	112	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			15,069	811	93	0	0	0	0
083	Speech Pathology			11,211	603	69	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			340,854	18,338	2,104	14,152	56,542	9,200	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,195	172	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,457	100%	\$ 545,457	\$ 27,847	\$ 3,176	\$ 14,152	\$ 56,542	\$ 9,200	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 511,732	94%							
	Property Tax (line 40)	33,725	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,291	\$ 49,291				
166	Medical Records				4,536		\$ 4,536			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	576	53	\$ 629	\$ 590	\$ 39
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,199	4,084	376	23,658	22,196	1,463
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	15,972	2,906	267	19,146	17,962	1,184
083	Speech Pathology			0	11,883	1,254	115	13,253	12,434	819
085	Pharmacy			0	0	1,713	158	1,871	1,755	116
090	Laboratory			0	0	256	24	279	262	17
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	361	33	394	370	24
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	441,189	38,098	3,506	482,793	452,943	29,851
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,386	44	4	3,434	3,222	212
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 545,457	100%	\$ -	\$ 491,630	\$ 49,291	\$ 4,536	\$ 545,457	\$ 511,732	\$ 33,725

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 17,302												
055	Interest - Other	74,575												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,241,882												
	Total Costs Allocable as Administration	1,333,759	69%											
167	CDPH Licensing Fees	28,164	1%											
168	Professional Liability Insurance	74,081	4%											
169	Quality Assurance Fees	492,992	26%											
174	Caregiver Training	0	0%											
	Total	1,928,996	100%						\$ 1,928,996					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 92,187	\$ -	\$ 92,187	22,525	\$ 15,574	\$ 329	\$ 865	\$ 5,757	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	12,649	622,224	19,199	654,072	159,816	110,501	2,333	6,138	40,844	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	10,524	438,938	15,972	465,434	113,724	78,632	1,660	4,367	29,064	0
083	Speech Pathology			0	7,830	181,155	11,883	200,868	49,080	33,935	717	1,885	12,543	0
085	Pharmacy			0	0	274,351	0	274,351	67,035	46,350	979	2,574	17,132	0
090	Laboratory			0	0	40,976	0	40,976	10,012	6,923	146	385	2,559	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57,786	0	57,786	14,119	9,763	206	542	3,608	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			4,061,221	904,099	695,499	441,189	6,102,009	1,490,962	1,030,891	21,769	57,259	381,044	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,231	1,434	3,386	7,051	1,723	1,191	25	66	440	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,928,996		\$ 4,061,221	\$ 937,332	\$ 2,404,549	\$ 491,630	\$ 7,894,733	\$ 1,928,996					
	Total Administrative Costs							\$ 1,928,996		\$ 1,333,759	\$ 28,164	\$ 74,081	\$ 492,992	\$ -
	Unit Cost Multiplier							0.24433962						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 156,409	\$ 30,505	\$ 53,827	\$ 240,740							
	TOTAL FACILITY COSTS							\$ 10,064,469						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 10)	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 10)	Laundry (LBS) 60 (Adj 11)	Dietary (MEALS) 65 (Adj 12)	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	924									
010	Housekeeping	100	100								
060	Laundry and Linen	443	443	443							
065	Dietary	1,770	1,770	1,770							
155	Social Services	288	288	288							
160	Activities										
165	Administration	1,543	1,543	1,543							
166	Medical Records	142	142	142							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									92,187	92,187
077	Specialized Support Surfaces									0	0
080	Physical Therapy	601	601	601						654,072	654,072
081	Respiratory Therapy									0	0
082	Occupational Therapy	500	500	500						465,434	465,434
083	Speech Pathology	372	372	372						200,868	200,868
085	Pharmacy									274,351	274,351
090	Laboratory									40,976	40,976
095	Home Health Services									0	0
100	Other Ancillary Services									57,786	57,786
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,310	11,310	11,310	181,060	108,636	4,100,692	4,100,692	4,100,692	6,102,009	6,102,009
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	106	106	106						7,051	7,051
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,099	17,175	17,075	181,060	108,636	4,100,692	4,100,692	4,100,692	7,894,733	7,894,733
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 81,045 0.019763737	\$ 111,539 0.027200043			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 121,899 7.09746725	\$ 238,192 13.94973627	\$ 127,888 0.70632890	\$ 437,866 4.03057504	\$ 6,062 0.00147819	\$ - 0.00000000	\$ 94,240 0.02298149	\$ 32,476 0.00411361	\$ 123,933 0.01569815
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 207,576 12.08593887	\$ 24,583 1.43968339	\$ 39,666 0.21907572	\$ 254,147 2.33943952	\$ 4,685 0.00114258	\$ 11,971 0.00291926	\$ - 0.00000000	\$ 20,870 0.00264354	\$ 9,635 0.00122039
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 545,457 30.13741091	\$ 27,847 1.62136639	\$ 3,176 0.18599577	\$ 14,152 0.07815936	\$ 56,542 0.52047432	\$ 9,200 0.00224355	\$ - 0.00000000	\$ - 0.00000000	\$ 49,291 0.00624350	\$ 4,536 0.00057458

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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	\$ 81,465	\$ 0	\$ 81,465	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,434	0	40,434	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	207,576	0	207,576	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 329,475	\$ 0	\$ 329,475	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 155,740	\$ 0	\$ 155,740	(Sch 3)
010	.20-.39	Fringe Benefits	6300	81,742	0	81,742	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,374	0	23,374	(Sch 4)
010		Housekeeping - Total	6300	\$ 260,856	\$ 0	\$ 260,856	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	19,368	0	19,368	(Sch 5)
025		Depreciation: Equipment	7140	44,646	0	44,646	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	447,718	0	447,718	(Sch 5)
040		Property Taxes	7300	33,725	0	33,725	(Sch 5)
045		Property Insurance	7400	17,302	0	17,302	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 74,575	\$ 74,575	(Sch 6)
057		Subtotal 005 - 055		\$ 1,153,090	\$ 74,575	\$ 1,227,665	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 76,228	\$ 0	\$ 76,228	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,336	0	42,336	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,674	0	33,674	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 152,238	\$ 0	\$ 152,238	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 264,483	\$ 0	\$ 264,483	(Sch 3)
065	.20-.39	Fringe Benefits	6500	136,129	0	136,129	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,207	0	230,207	(Sch 4)
065		Dietary - Total	6500	\$ 630,819	\$ 0	\$ 630,819	
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	92,187	0	92,187	(Sch 4)
075		Patient Supplies - Total	8100	\$ 92,187	\$ 0	\$ 92,187	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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	614,095	0	614,095	(Sch 4)
080		Physical Therapy - Total	8200	\$ 614,095	\$ 0	\$ 614,095	
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	432,175	0	432,175	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 432,175	\$ 0	\$ 432,175	
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	176,123	0	176,123	(Sch 4)
083		Speech Pathology - Total	8280	\$ 176,123	\$ 0	\$ 176,123	
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	274,351	0	274,351	(Sch 4)
085		Pharmacy - Total	8300	\$ 274,351	\$ 0	\$ 274,351	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	40,976	0	40,976	(Sch 4)
090		Laboratory - Total	8400	\$ 40,976	\$ 0	\$ 40,976	
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	57,786	0	57,786	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 57,786	\$ 0	\$ 57,786	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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		\$ 1,687,693	\$ 0	\$ 1,687,693	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,726,945	\$ 0	\$ 2,726,945	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,141,692	0	1,141,692	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	282,555	(50,500)	232,055	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,151,192	\$ (50,500)	\$ 4,100,692	
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 THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,151,192	\$ (50,500)	\$ 4,100,692
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,013	\$ 0	\$ 57,013 (Sch 2)
155	.20-.39	Fringe Benefits	6600	24,032	0	24,032 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	790	0	790 (Sch 4)
155		Social Services - Total	6600	\$ 81,835	\$ 0	\$ 81,835

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR THE RIDGE REHABILITATION CENTER

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

Provider NPI:
1073659447

OSHPD Facility Number:
206270757

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	\$ 81,194	\$ 0	\$ 81,194	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,345	0	30,345	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,971	0	11,971	(Sch 4)
160		Activities - Total	6700	\$ 123,510	\$ 0	\$ 123,510	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 641,519	\$ (88,062)	\$ 553,457	(Sch 6)
165	.20-.39	Fringe Benefits	6900	211,319	(32,882)	178,437	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,302,379	(792,391)	509,988	(Sch 6)
165		Administration - Total	6900	\$ 2,155,217	\$ (913,335)	\$ 1,241,882	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 88,062	\$ 88,062	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	32,882	32,882	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	7,714	7,714	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 128,658	\$ 128,658	
167		CDPH Licensing Fees	6900	\$ 0	\$ 28,164	\$ 28,164	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 74,081	\$ 74,081	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 492,992	\$ 492,992	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,359	\$ 0	\$ 68,359	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,881	0	25,881	(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	\$ 94,240	\$ 0	\$ 94,240	
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		\$ 2,454,802	\$ (189,440)	\$ 2,265,362	
200		Total		\$ 10,229,834	\$ (165,365)	\$ 10,064,469	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 516,329	
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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 THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073659447		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$516,329	\$516,329		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073659447		14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,302,379	(\$74,575)	\$1,227,804 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	74,575	74,575	
							To reclassify interest expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,227,804	(\$28,164)	\$1,199,640 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	28,164	28,164	
							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				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,199,640	(\$74,081)	\$1,125,559 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	0	74,081	74,081	
							To reclassify professional liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,125,559	(\$492,992)	\$632,567 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees	0	492,992	492,992	
							To reclassify quality assurance fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$282,555	(\$27,500)	\$255,055 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 632,567	27,500	660,067 *	
							To reclassify medical director fees to administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073659447		14	
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>											
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$641,519	(\$88,062)	\$553,457	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	211,319	(32,882)	178,437	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 660,067	(7,714)	652,353 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	88,062	88,062	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	32,882	32,882	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	7,714	7,714	
							To reclassify medical records expenses to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$255,055	(\$23,000)	\$232,055	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 652,353	23,000	675,353 *	
							To reclassify utilization review committee fees to the administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1073659447		14
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	\$675,353	(\$165,365)	\$509,988	
							To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073659447		14
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>										
10	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	924	924	
	10.7	010	1,2	7	010	Housekeeping	0	100	100	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	443	443	
	10.7	065	1,2,3	7	065	Dietary	0	1,770	1,770	
	10.7	080	1,2,3	7	080	Physical Therapy	0	601	601	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	500	500	
	10.7	083	1,2,3	7	083	Speech Pathology	0	372	372	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	11,310	11,310	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	106	106	
	10.7	155	1,2,3	7	155	Social Services	0	288	288	
	10.7	165	1,2,3	7	165	Administration	0	1,543	1,543	
	10.7	166	1,2,3	7	166	Medical Records	0	142	142	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	18,099	18,099	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	17,175	17,175	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	17,075	17,075	
To adjust square footage statistics to agree with prior year's audited amount. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
11	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	181,060	181,060	
	10.7	175	4	7	N/A	Total Statistics - Clean, Dry Pounds	0	181,060	181,060	
To include pounds of laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										
12	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	108,636	108,636	
	10.7	175	5	7	N/A	Total Statistics - Number of Patient Meals	0	108,636	108,636	
To include dietary meals statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR THE RIDGE REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073659447		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
13	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 25, 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	22,649	(22,137)	512
14	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	22,476	22,476