

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR CHICO CREEK CARE
AND REHABILITATION
CHICO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1154467835
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: Lee Ly**



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



EDMUND G. BROWN JR.
GOVERNOR

June 19, 2013

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

WINDSOR CHICO CREEK CARE AND REHABILITATION
NATIONAL PROVIDER IDENTIFIER (NPI) 1154467835
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 CHICO CREEK CARE AND REHABILITATION

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1154467835

OSHPD Facility No.:

206042208

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,842,409	\$ 104.15
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,118,589	\$ 19.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,345,526	\$ 23.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 946,473	\$ 16.87
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44,916	\$ 0.80
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 34,805	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 98,493	\$ 1.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 615,677	\$ 10.98
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,342,463	\$ 23.93
11	Cost of Routine Service/Audited Total Costs	\$ 11,756,167	\$ 11,389,352	\$ 203.03
12	Total Patient Days (Adj 22)	32,593	56,097	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 360.70	\$ 203.03	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 23)	21,513	43,978	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WINDSOR CHICO CREEK CARE AND REHABILITATION

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1154467835

OSHPD Facility No.:

206042208

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 CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility No.:
206042208

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	\$ 177,482	\$ 177,482		
160	Activities	138,339		\$ 138,339	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	5,526,588	177,482	138,339	5,842,409
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,842,409	\$ 177,482	\$ 138,339	\$ 5,842,409

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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	\$ 112,760	\$ 112,760										
010	Housekeeping	253,320	750	\$ 254,070									
060	Laundry and Linen	110,791	3,507	7,955	\$ 122,253								
065	Dietary	469,573	11,782	26,725	0	\$ 508,080							
155	Social Services	N/A	4,119	9,343	0	0	\$ 13,463						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	7,415	16,820	0	0	0	0		\$ 24,235	\$ 24,235		
166	Medical Records	84,155	3,862	8,760	0	0	0	0		96,777		\$ 96,777	
170	Inservice Education - Nursing	135,393	0	0	0	0	0	0	\$ 135,393				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	303	1,210	\$ 1,513
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,663	8,309	0	0	0	0	0	11,972	1,605	6,411	19,988
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,435	3,256	0	0	0	0	0	4,691	1,194	4,767	10,651
083	Speech Pathology		985	2,235	0	0	0	0	0	3,221	556	2,220	5,996
085	Pharmacy		1,288	2,922	0	0	0	0	0	4,211	764	3,053	8,028
090	Laboratory		0	0	0	0	0	0	0	0	105	418	522
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	141	562	703
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		73,952	167,744	122,253	508,080	13,463	0	135,393	1,020,885	19,567	78,137	1,118,589 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,165,992	\$ 112,760	\$ 254,070	\$ 122,253	\$ 508,080	\$ 13,463	\$ -	\$ 135,393	\$ 1,044,980	\$ 24,235	\$ 96,777	\$ 1,165,992

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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	\$ 333,590	\$ 333,590										
010	Housekeeping	64,589	2,218	\$ 66,807									
060	Laundry and Linen	37,440	10,375	2,092	\$ 49,907								
065	Dietary	408,564	34,856	7,027	0	\$ 450,448							
155	Social Services	0	12,186	2,457	0	0	\$ 14,643						
160	Activities	9,909	0	0	0	0	0	\$ 9,909					
165	Administration	N/A	21,937	4,423	0	0	0	0		\$ 26,360	\$ 26,360		
166	Medical Records	4,560	11,426	2,304	0	0	0	0		18,289		\$ 18,289	
170	Inservice Education - Nursing	799	0	0	0	0	0	0	\$ 799				
ANCILLARY SERVICES													
075	Patient Supplies	140,555	0	0	0	0	0	0	0	140,555	330	229	\$ 141,113
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	684,208	10,837	2,185	0	0	0	0	0	697,230	1,746	1,212	700,188
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	529,990	4,246	856	0	0	0	0	0	535,092	1,298	901	537,291
083	Speech Pathology	241,594	2,915	588	0	0	0	0	0	245,097	605	420	246,121
085	Pharmacy	333,345	3,812	768	0	0	0	0	0	337,925	832	577	339,333
090	Laboratory	48,535	0	0	0	0	0	0	0	48,535	114	79	48,728
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	65,321	0	0	0	0	0	0	0	65,321	153	106	65,580
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	520,882	218,781	44,108	49,907	450,448	14,643	9,909	799	1,309,477	21,282	14,767	1,345,526 *
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	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,423,881	\$ 333,590	\$ 66,807	\$ 49,907	\$ 450,448	\$ 14,643	\$ 9,909	\$ 799	\$ 3,379,232	\$ 26,360	\$ 18,289	\$ 3,423,881

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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)	\$ 1,034,634	95%							
	Property Tax (line 40)	49,100	5%	\$ 1,083,734						
005	Plant Operations and Maintenance			24,296	\$ 24,296					
010	Housekeeping			7,045	162	\$ 7,206				
060	Laundry and Linen			32,951	756	226	\$ 33,932			
065	Dietary			110,700	2,539	758	0	\$ 113,996		
155	Social Services			38,702	888	265	0	0	\$ 39,854	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			69,669	1,598	477	0	0	0	0
166	Medical Records			36,286	832	248	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			34,417	789	236	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,485	309	92	0	0	0	0
083	Speech Pathology			9,259	212	63	0	0	0	0
085	Pharmacy			12,105	278	83	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			694,819	15,934	4,758	33,932	113,996	39,854	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,083,734	100%	\$ 1,083,734	\$ 24,296	\$ 7,206	\$ 33,932	\$ 113,996	\$ 39,854	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,034,634	95%							
	Property Tax (line 40)	49,100	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 71,744	\$ 71,744				
166	Medical Records				37,367		\$ 37,367			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	897	467	\$ 1,364	\$ 1,302	\$ 62
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	35,442	4,752	2,475	42,670	40,737	1,933
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,887	3,534	1,840	19,261	18,388	873
083	Speech Pathology			0	9,534	1,646	857	12,037	11,492	545
085	Pharmacy			0	12,466	2,263	1,179	15,907	15,187	721
090	Laboratory			0	0	310	161	471	450	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	417	217	634	605	29
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	903,294	57,925	30,170	991,389	946,473	44,916
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,083,734	100%	\$ -	\$ 974,623	\$ 71,744	\$ 37,367	\$ 1,083,734	\$ 1,034,634	\$ 49,100

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,483												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,647,237												
	Total Costs Allocable as Administration	1,662,720	64%											
167	CDPH Licensing Fees	43,108	2%											
168	Professional Liability Insurance	121,990	5%											
169	Quality Assurance Fees	762,553	29%											
174	Caregiver Training	0	0%											
	Total	2,590,371	100%						\$ 2,590,371					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 140,555	\$ -	\$ 140,555	32,389	\$ 20,790	\$ 539	\$ 1,525	\$ 9,535	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	11,972	697,230	35,442	744,645	171,592	110,142	2,856	8,081	50,513	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	4,691	535,092	13,887	553,670	127,585	81,895	2,123	6,008	37,558	0
083	Speech Pathology			0	3,221	245,097	9,534	257,852	59,418	38,139	989	2,798	17,491	0
085	Pharmacy			0	4,211	337,925	12,466	354,601	81,712	52,450	1,360	3,848	24,054	0
090	Laboratory			0	0	48,535	0	48,535	11,184	7,179	186	527	3,292	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	65,321	0	65,321	15,052	9,662	250	709	4,431	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			5,842,409	1,020,885	1,309,477	903,294	9,076,066	2,091,439	1,342,463	34,805	98,493	615,677	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,590,371		\$ 5,842,409	\$ 1,044,980	\$ 3,379,232	\$ 974,623	\$ 11,241,244	\$ 2,590,371					
	Total Administrative Costs							\$ 2,590,371		\$ 1,662,720	\$ 43,108	\$ 121,990	\$ 762,553	\$ -
	Unit Cost Multiplier							0.23043454						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 121,012	\$ 44,649	\$ 109,111	\$ 274,772							
	TOTAL FACILITY COSTS							\$ 14,106,387						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 19)	Plant Ops (SQ FT) 5 (Adj 19)	Hskpng (SQ FT) 10 (Adj 19)	Laundry (LBS) 60 (Adj 20)	Dietary (MEALS) 65 (Adj 21)	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	845									
010	Housekeeping	245	245								
060	Laundry and Linen	1,146	1,146	1,146							
065	Dietary	3,850	3,850	3,850							
155	Social Services	1,346	1,346	1,346							
160	Activities										
165	Administration	2,423	2,423	2,423							
166	Medical Records	1,262	1,262	1,262							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									140,555	140,555
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,197	1,197	1,197						744,645	744,645
081	Respiratory Therapy									0	0
082	Occupational Therapy	469	469	469						553,670	553,670
083	Speech Pathology	322	322	322						257,852	257,852
085	Pharmacy	421	421	421						354,601	354,601
090	Laboratory									48,535	48,535
095	Home Health Services									0	0
100	Other Ancillary Services									65,321	65,321
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	24,165	24,165	24,165	278,430	167,058	6,047,470	6,047,470	6,047,470	9,076,066	9,076,066
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	37,691	36,846	36,601	278,430	167,058	6,047,470	6,047,470	6,047,470	11,241,244	11,241,244
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 177,482 0.029348141	\$ 138,339 0.022875517			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 112,760 3.06030505	\$ 254,070 6.94160746	\$ 122,253 0.43908053	\$ 508,080 3.04134111	\$ 13,463 0.00222615	\$ - 0.00000000	\$ 135,393 0.02238837	\$ 24,235 0.00215587	\$ 96,777 0.00860914
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 333,590 9.05362862	\$ 66,807 1.82528180	\$ 49,907 0.17924517	\$ 450,448 2.69635579	\$ 14,643 0.00242135	\$ 9,909 0.00163854	\$ 799 0.00013212	\$ 26,360 0.00234490	\$ 18,289 0.00162697
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,083,734 28.75312409	\$ 24,296 0.65940373	\$ 7,206 0.19688176	\$ 33,932 0.12187043	\$ 113,996 0.68237514	\$ 39,854 0.00659024	\$ - 0.00000000	\$ - 0.00000000	\$ 71,744 0.00638218	\$ 37,367 0.00332411

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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	\$ 76,297	\$ 0	\$ 76,297	(Sch 3)
005	.20-.39	Fringe Benefits	6200	36,463	0	36,463	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	333,590	0	333,590	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 446,350	\$ 0	\$ 446,350	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 178,511	\$ 0	\$ 178,511	(Sch 3)
010	.20-.39	Fringe Benefits	6300	74,809	0	74,809	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	64,589	0	64,589	(Sch 4)
010		Housekeeping - Total	6300	\$ 317,909	\$ 0	\$ 317,909	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	18,916	0	18,916	(Sch 5)
025		Depreciation: Equipment	7140	100,020	0	100,020	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	22,063	22,063	(Sch 5)
035		Leases and Rentals	7200	764,107	0	764,107	(Sch 5)
040		Property Taxes	7300	41,289	7,811	49,100	(Sch 5)
045		Property Insurance	7400	15,483	0	15,483	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	129,528	129,528	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,704,074	\$ 159,402	\$ 1,863,476	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 74,966	\$ 0	\$ 74,966	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,825	0	35,825	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,440	0	37,440	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 148,231	\$ 0	\$ 148,231	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 320,883	\$ 0	\$ 320,883	(Sch 3)
065	.20-.39	Fringe Benefits	6500	148,690	0	148,690	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	408,564	0	408,564	(Sch 4)
065		Dietary - Total	6500	\$ 878,137	\$ 0	\$ 878,137	
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	140,555	0	140,555	(Sch 4)
075		Patient Supplies - Total	8100	\$ 140,555	\$ 0	\$ 140,555	
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 CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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	684,208	0	684,208	(Sch 4)
080		Physical Therapy - Total	8200	\$ 684,208	\$ 0	\$ 684,208	
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	529,990	0	529,990	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 529,990	\$ 0	\$ 529,990	
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	241,594	0	241,594	(Sch 4)
083		Speech Pathology - Total	8280	\$ 241,594	\$ 0	\$ 241,594	
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	333,345	0	333,345	(Sch 4)
085		Pharmacy - Total	8300	\$ 333,345	\$ 0	\$ 333,345	
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	48,535	0	48,535	(Sch 4)
090		Laboratory - Total	8400	\$ 48,535	\$ 0	\$ 48,535	
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	65,321	0	65,321	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 65,321	\$ 0	\$ 65,321	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,043,548	\$ 0	\$ 2,043,548	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,015,197	\$ 0	\$ 4,015,197	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,511,391	0	1,511,391	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	568,882	(48,000)	520,882	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,095,470	\$ (48,000)	\$ 6,047,470	
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 CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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		\$ 6,095,470	\$ (48,000)	\$ 6,047,470
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 125,020	\$ 0	\$ 125,020 (Sch 2)
155	.20-.39	Fringe Benefits	6600	52,462	0	52,462 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 177,482	\$ 0	\$ 177,482

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR CHICO CREEK CARE AND REHABILITATION

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

Provider NPI:
1154467835

OSHPD Facility Number:
206042208

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	\$ 93,926	\$ 0	\$ 93,926	(Sch 2)
160	.20-.39	Fringe Benefits	6700	44,413	0	44,413	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,909	0	9,909	(Sch 4)
160		Activities - Total	6700	\$ 148,248	\$ 0	\$ 148,248	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 661,673	\$ (57,889)	\$ 603,784	(Sch 6)
165	.20-.39	Fringe Benefits	6900	221,597	(26,266)	195,331	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,334,305	(1,486,183)	848,122	(Sch 6)
165		Administration - Total	6900	\$ 3,217,575	\$ (1,570,338)	\$ 1,647,237	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 57,889	\$ 57,889	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	26,266	26,266	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	4,560	4,560	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 88,715	\$ 88,715	
167		CDPH Licensing Fees	6900	\$ 0	\$ 43,108	\$ 43,108	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 121,990	\$ 121,990	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 762,553	\$ 762,553	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 98,014	\$ 0	\$ 98,014	(Sch 3)
170	.20-.39	Fringe Benefits	6800	37,379	0	37,379	(Sch 3)
170	.49	Agency Staff	6800	799	(799)	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	799	799	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 136,192	\$ 0	\$ 136,192	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,679,497	\$ (553,972)	\$ 3,125,525	
200		Total		\$ 14,548,957	\$ (442,570)	\$ 14,106,387	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 616,823	
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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 CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154467835		23
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 total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$616,823	\$616,823	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154467835	23		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$2,334,305	(\$129,528)	\$2,204,777 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipmen To reclassify interest expense to the appropriate cost cente 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	129,528	129,528	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,204,777	(\$42,758)	\$2,162,019 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify California Department of Public Health licensing fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	42,758	42,758 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,162,019	(\$121,990)	\$2,040,029 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	121,990	121,990	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,040,029	(\$762,553)	\$1,277,476 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	762,553	762,553	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,277,476	(\$7,811)	\$1,269,665 *	
	10.5	040	4	8A-1	040	4	Property Taxes To reclassify unsecure property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	41,289	7,811	49,100	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154467835		23	
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	\$661,673	(\$57,889)	\$603,784	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	221,597	(26,266)	195,331	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,269,665	(4,560)	1,265,105 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	57,889	57,889	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	26,266	26,266	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	4,560	4,560	
							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	\$568,882	(\$48,000)	\$520,882	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,265,105	48,000	1,313,105 *	
							To reclassify medical director expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,313,105	(\$22,063)	\$1,291,042 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	22,063	22,063	
							To reclassify amortized expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	170	3	8A-1	170	3	Inservice Education - Nursing - Agency Staff	\$799	(\$799)	\$0	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	0	799	799	
							To reclassify inservice education nursing expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154467835		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,291,042		
11							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.80 and 413.178 / CMS Pub. 15-1, Section 302.1			(\$137,287)	
12							To abate other operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(93,882)	
13							To abate interest income against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(277)	
14							To abate other non-operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(25,826)	
15							To eliminate liability insurance expense that is not applicable for the period under audit and to agree with the provider's liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(5,719)	
16							To eliminate state and/or federal income taxes. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A and 2122.2B			(12,682)	
17							To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(167,247)</u> <u>(\$442,920)</u> \$848,122	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154467835		23
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
18	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reflect the proper accrual of California Department of Public Health Licensing Fees applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	\$42,758	\$350	\$43,108

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154467835		23
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>											
19	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	845	845	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	245	245	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,146	1,146	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	3,850	3,850	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	1,197	1,197	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	469	469	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	322	322	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	421	421	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	24,165	24,165	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,346	1,346	
	10.7	165	1,2,3	7	165	N/A	Administration	0	2,423	2,423	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	1,262	1,262	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	37,691	37,691	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	36,846	36,846	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	36,601	36,601	
To establish the correct square footage statistics in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
20	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	278,430	278,430	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	278,430	278,430	
To establish the correct laundry pounds statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
21	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	167,058	167,058	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	167,058	167,058	
To establish the correct dietary meals statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR CHICO CREEK CARE AND REHABILITATION							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1154467835		23
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>											
22	4.1	5	6	1	12	N/A	Total Patient Days - Skilled Nursing Care To adjust total skilled nursing care days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	32,593	23,504	56,097	
23	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: August 17, 2012 Payment Period: January 1, 2011 through August 16, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541	21,513	22,465	43,978	