

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR MANOR REHABILITATION CENTER
OF CONCORD
CONCORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568593473
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Matthew Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 12, 2013

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

WINDSOR MANOR REHABILITATION CENTER OF CONCORD
NATIONAL PROVIDER IDENTIFIER (NPI) 1568593473
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 MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1568593473

OSHPD Facility No.:

206071095

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	\$ 8,231,728	\$ 126.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,333,440	\$ 20.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,348,695	\$ 36.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,632,901	\$ 25.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 146,203	\$ 2.25
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 36,526	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 97,079	\$ 1.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 738,880	\$ 11.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,560,857	\$ 24.05
11	Cost of Routine Service/Audited Total Costs	\$ 16,574,896	\$ 16,126,310	\$ 248.50
12	Total Patient Days (Adj)	64,895	64,895	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 255.41	\$ 248.50	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 20)	48,073	47,796	
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 MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1568593473

OSHPD Facility No.:

206071095

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 MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility No.:
206071095

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 192,983	\$ 192,983		
160	Activities	194,235		\$ 194,235	
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	7,844,510	192,983	194,235	8,231,728 *
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	\$ 8,231,728	\$ 192,983	\$ 194,235	\$ 8,231,728

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	\$ 179,866	\$ 179,866										
010	Housekeeping	0	3,102	\$ 3,102									
060	Laundry and Linen	0	5,201	91	\$ 5,292								
065	Dietary	888,621	17,337	304	0	\$ 906,262							
155	Social Services	N/A	542	10	0	0	\$ 552						
160	Activities	N/A	16,807	295	0	0	0	\$ 17,102					
165	Administration	N/A	14,301	251	0	0	0	0		\$ 14,552	\$ 14,552		
166	Medical Records	153,177	2,564	45	0	0	0	0		155,786		\$ 155,786	
170	Inservice Education - Nursing	147,611	3,858	68	0	0	0	0	\$ 151,536				
ANCILLARY SERVICES													
075	Patient Supplies		1,269	22	0	0	0	0	0	1,292	84	895	\$ 2,270
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	164	1,752	1,916
080	Physical Therapy		2,576	45	0	0	0	0	0	2,621	712	7,627	10,960
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,832	32	0	0	0	0	0	1,864	591	6,330	8,786
083	Speech Pathology		398	7	0	0	0	0	0	405	106	1,139	1,651
085	Pharmacy		1,393	24	0	0	0	0	0	1,417	495	5,300	7,213
090	Laboratory		0	0	0	0	0	0	0	0	89	949	1,038
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	119	1,274	1,393
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		108,235	1,899	5,292	906,262	552	17,102	151,536	1,190,878	12,179	130,383	1,333,440
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		452	8	0	0	0	0	0	460	13	137	609
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,369,275	\$ 179,866	\$ 3,102	\$ 5,292	\$ 906,262	\$ 552	\$ 17,102	\$ 151,536	\$ 1,198,938	\$ 14,552	\$ 155,786	\$ 1,369,275

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	\$ 429,431	\$ 429,431										
010	Housekeeping	570,260	7,405	\$ 577,665									
060	Laundry and Linen	381,909	12,417	16,997	\$ 411,323								
065	Dietary	385,121	41,391	56,656	0	\$ 483,169							
155	Social Services	1,176	1,295	1,772	0	0	\$ 4,243						
160	Activities	19,601	40,126	54,924	0	0	0	\$ 114,651					
165	Administration	N/A	34,143	46,735	0	0	0	0		\$ 80,878	\$ 80,878		
166	Medical Records	9,382	6,120	8,378	0	0	0	0		23,880		\$ 23,880	
170	Inservice Education - Nursing	0	9,210	12,607	0	0	0	0	\$ 21,817				
ANCILLARY SERVICES													
075	Patient Supplies	69,292	3,031	4,149	0	0	0	0	0	76,471	465	137	\$ 77,073
077	Specialized Support Surfaces	178,894	0	0	0	0	0	0	0	178,894	910	269	180,072
080	Physical Therapy	733,871	6,150	8,418	0	0	0	0	0	748,439	3,959	1,169	753,567
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	614,400	4,375	5,988	0	0	0	0	0	624,762	3,286	970	629,019
083	Speech Pathology	109,352	951	1,302	0	0	0	0	0	111,606	591	175	112,372
085	Pharmacy	516,935	3,325	4,551	0	0	0	0	0	524,811	2,752	812	528,376
090	Laboratory	96,882	0	0	0	0	0	0	0	96,882	493	145	97,520
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	130,042	0	0	0	0	0	0	0	130,042	661	195	130,899
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	613,692	258,412	353,712	411,323	483,169	4,243	114,651	21,817	2,261,019	67,690	19,986	2,348,695 *
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	6,080	1,079	1,477	0	0	0	0	0	8,636	71	21	8,728
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,866,320	\$ 429,431	\$ 577,665	\$ 411,323	\$ 483,169	\$ 4,243	\$ 114,651	\$ 21,817	\$ 4,761,562	\$ 80,878	\$ 23,880	\$ 4,866,320

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,737,805	92%							
	Property Tax (line 40)	155,596	8%	\$ 1,893,401						
005	Plant Operations and Maintenance			83,544	\$ 83,544					
010	Housekeeping			31,210	1,441	\$ 32,651				
060	Laundry and Linen			52,334	2,416	961	\$ 55,710			
065	Dietary			174,446	8,053	3,202	0	\$ 185,701		
155	Social Services			5,457	252	100	0	0	\$ 5,809	
160	Activities			169,113	7,806	3,104	0	0	0	\$ 180,024
165	Administration			143,897	6,642	2,642	0	0	0	0
166	Medical Records			25,795	1,191	474	0	0	0	0
170	Inservice Education - Nursing			38,816	1,792	713	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			12,773	590	234	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			25,919	1,196	476	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			18,437	851	338	0	0	0	0
083	Speech Pathology			4,010	185	74	0	0	0	0
085	Pharmacy			14,014	647	257	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			1,089,089	50,273	19,993	55,710	185,701	5,809	180,024
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			4,547	210	83	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,893,401	100%	\$ 1,893,401	\$ 83,544	\$ 32,651	\$ 55,710	\$ 185,701	\$ 5,809	\$ 180,024

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1568593473

OSHPD Facility Number:

206071095

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,737,805	92%							
	Property Tax (line 40)	155,596	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 153,181	\$ 153,181				
166	Medical Records				27,459		\$ 27,459			
170	Inservice Education - Nursing			\$ 41,321						
	ANCILLARY SERVICES									
075	Patient Supplies			0	13,598	880	158	\$ 14,635	\$ 13,432	\$ 1,203
077	Specialized Support Surfaces			0	0	1,723	309	2,032	1,865	167
080	Physical Therapy			0	27,591	7,499	1,344	36,435	33,440	2,994
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	19,626	6,224	1,116	26,966	24,750	2,216
083	Speech Pathology			0	4,268	1,120	201	5,589	5,130	459
085	Pharmacy			0	14,918	5,212	934	21,064	19,333	1,731
090	Laboratory			0	0	933	167	1,100	1,010	90
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,252	225	1,477	1,356	121
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			41,321	1,627,919	128,204	22,982	1,779,105	1,632,901	146,203
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	4,841	134	24	4,999	4,588	411
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,893,401	100%	\$ 41,321	\$ 1,712,761	\$ 153,181	\$ 27,459	\$ 1,893,401	\$ 1,737,805	\$ 155,596

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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. 4% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 10,810												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	1,854,144 1,864,954	64%											
167	CDPH Licensing Fees	43,642	2%											
168	Professional Liability Insurance	115,992	4%											
169	Quality Assurance Fees	882,834	30%											
174	Caregiver Training	0	0%											
	Total	2,907,422	100%						\$ 2,907,422					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,292	\$ 76,471	\$ 13,598	\$ 91,361	16,701	\$ 10,713	\$ 251	\$ 666	\$ 5,071	\$ -
077	Specialized Support Surfaces			0	0	178,894	0	178,894	32,702	20,976	491	1,305	9,930	0
080	Physical Therapy			0	2,621	748,439	27,591	778,651	142,337	91,301	2,137	5,679	43,220	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,864	624,762	19,626	646,253	118,135	75,777	1,773	4,713	35,871	0
083	Speech Pathology			0	405	111,606	4,268	116,280	21,256	13,634	319	848	6,454	0
085	Pharmacy			0	1,417	524,811	14,918	541,146	98,921	63,453	1,485	3,946	30,037	0
090	Laboratory			0	0	96,882	0	96,882	17,710	11,360	266	707	5,378	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	130,042	0	130,042	23,772	15,248	357	948	7,218	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			8,231,728	1,190,878	2,261,019	1,627,919	13,311,544	2,433,342	1,560,857	36,526	97,079	738,880	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	460	8,636	4,841	13,936	2,548	1,634	38	102	774	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,907,422		\$ 8,231,728	\$ 1,198,938	\$ 4,761,562	\$ 1,712,761	\$ 15,904,989	\$ 2,907,422					
	Total Administrative Costs							\$ 2,907,422		\$ 1,864,954	\$ 43,642	\$ 115,992	\$ 882,834	\$ -
	Unit Cost Multiplier							0.18279937						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 170,337	\$ 104,758	\$ 180,640	\$ 455,735							
	TOTAL FACILITY COSTS							\$ 19,268,146						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD
 Provider NPI: 1568593473

OSHPD Facility Number:
 206071095

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	Laundry (LBS) 60 (Adj 18)	Dietary (MEALS) 65 (Adj 19)	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	2,021									
010	Housekeeping	755	755								
060	Laundry and Linen	1,266	1,266	1,266							
065	Dietary	4,220	4,220	4,220							
155	Social Services	132	132	132							
160	Activities	4,091	4,091	4,091							
165	Administration	3,481	3,481	3,481							
166	Medical Records	624	624	624							
170	Inservice Education - Nursing	939	939	939							
	ANCILLARY SERVICES										
075	Patient Supplies	309	309	309						91,361	91,361
077	Specialized Support Surfaces									178,894	178,894
080	Physical Therapy	627	627	627						778,651	778,651
081	Respiratory Therapy									0	0
082	Occupational Therapy	446	446	446						646,253	646,253
083	Speech Pathology	97	97	97						116,280	116,280
085	Pharmacy	339	339	339						541,146	541,146
090	Laboratory									96,882	96,882
095	Home Health Services									0	0
100	Other Ancillary Services									130,042	130,042
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,346	26,346	26,346	324,475	192,120	8,458,202	8,458,202	8,458,202	13,311,544	13,311,544
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	110	110	110						13,936	13,936
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	45,803	43,782	43,027	324,475	192,120	8,458,202	8,458,202	8,458,202	15,904,989	15,904,989
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 192,983 0.022816078	\$ 194,235 0.0229641			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 179,866 4.10821799	\$ 3,102 0.07208740	\$ 5,292 0.01631025	\$ 906,262 4.71716578	\$ 552 0.00006524	\$ 17,102 0.00202190	\$ 151,536 0.01791590	\$ 14,552 0.00091491	\$ 155,786 0.00979476
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 429,431 9.80839158	\$ 577,665 13.42564752	\$ 411,323 1.26765789	\$ 483,169 2.51493153	\$ 4,243 0.00050163	\$ 114,651 0.01355506	\$ 21,817 0.00257936	\$ 80,878 0.00508505	\$ 23,880 0.00150142
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,893,401 41.33792546	\$ 83,544 1.90818024	\$ 32,651 0.75884467	\$ 55,710 0.17169356	\$ 185,701 0.96658802	\$ 5,809 0.00068675	\$ 180,024 0.02128399	\$ 41,321 0.00488528	\$ 153,181 0.00963102	\$ 27,459 0.00172645

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	\$ 116,591	\$ 0	\$ 116,591	(Sch 3)
005	.20-.39	Fringe Benefits	6200	63,275	0	63,275	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	429,431	0	429,431	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 609,297	\$ 0	\$ 609,297	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	570,260	0	570,260	(Sch 4)
010		Housekeeping - Total	6300	\$ 570,260	\$ 0	\$ 570,260	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	155,186	0	155,186	(Sch 5)
025		Depreciation: Equipment	7140	81,571	0	81,571	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	987	987	(Sch 5)
035		Leases and Rentals	7200	1,451,255	0	1,451,255	(Sch 5)
040		Property Taxes	7300	145,558	10,038	155,596	(Sch 5)
045		Property Insurance	7400	10,810	0	10,810	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	48,806	48,806	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 3,023,937	\$ 59,831	\$ 3,083,768	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	381,909	0	381,909	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 381,909	\$ 0	\$ 381,909	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 587,096	\$ 0	\$ 587,096	(Sch 3)
065	.20-.39	Fringe Benefits	6500	301,525	0	301,525	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	385,121	0	385,121	(Sch 4)
065		Dietary - Total	6500	\$ 1,273,742	\$ 0	\$ 1,273,742	
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	248,186	(178,894)	69,292	(Sch 4)
075		Patient Supplies - Total	8100	\$ 248,186	\$ (178,894)	\$ 69,292	
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	178,894	178,894	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 178,894	\$ 178,894	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	733,871	0	733,871	(Sch 4)
080		Physical Therapy - Total	8200	\$ 733,871	\$ 0	\$ 733,871	
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	614,400	0	614,400	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 614,400	\$ 0	\$ 614,400	
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	109,352	0	109,352	(Sch 4)
083		Speech Pathology - Total	8280	\$ 109,352	\$ 0	\$ 109,352	
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	516,935	0	516,935	(Sch 4)
085		Pharmacy - Total	8300	\$ 516,935	\$ 0	\$ 516,935	
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	96,882	0	96,882	(Sch 4)
090		Laboratory - Total	8400	\$ 96,882	\$ 0	\$ 96,882	
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	130,042	0	130,042	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 130,042	\$ 0	\$ 130,042	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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		\$ 2,449,668	\$ 0	\$ 2,449,668	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,284,594	\$ 0	\$ 5,284,594	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,559,916	0	2,559,916	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	673,078	(59,386)	613,692	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,517,588	\$ (59,386)	\$ 8,458,202	
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 MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	6,080	6,080 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 6,080	\$ 6,080
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		\$ 8,517,588	\$ (53,306)	\$ 8,464,282
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 137,256	\$ 0	\$ 137,256 (Sch 2)
155	.20-.39	Fringe Benefits	6600	55,727	0	55,727 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,176	0	1,176 (Sch 4)
155		Social Services - Total	6600	\$ 194,159	\$ 0	\$ 194,159

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

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	\$ 131,250	\$ 0	\$ 131,250	(Sch 2)
160	.20-.39	Fringe Benefits	6700	62,985	0	62,985	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,601	0	19,601	(Sch 4)
160		Activities - Total	6700	\$ 213,836	\$ 0	\$ 213,836	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 871,480	\$ (116,000)	\$ 755,480	(Sch 6)
165	.20-.39	Fringe Benefits	6900	273,855	(37,177)	236,678	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,462,985	(1,600,999)	861,986	(Sch 6)
165		Administration - Total	6900	\$ 3,608,320	\$ (1,754,176)	\$ 1,854,144	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 116,000	\$ 116,000	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	37,177	37,177	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	9,382	9,382	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 162,559	\$ 162,559	
167		CDPH Licensing Fees	6900	\$ 0	\$ 43,642	\$ 43,642	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 115,992	\$ 115,992	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 882,834	\$ 882,834	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 104,338	\$ 0	\$ 104,338	(Sch 3)
170	.20-.39	Fringe Benefits	6800	43,273	0	43,273	(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	\$ 147,611	\$ 0	\$ 147,611	
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		\$ 4,163,926	\$ (549,149)	\$ 3,614,777	
200		Total		\$ 19,810,770	\$ (542,624)	\$ 19,268,146	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 1,243,013	
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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 MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568593473		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$1,243,013	\$1,243,013

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568593473	20		
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	\$2,462,985	(\$48,806)	\$2,414,179 *	
	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	48,806	48,806	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,414,179	(\$43,642)	\$2,370,537 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	43,642	43,642	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,370,537	(\$115,992)	\$2,254,545 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	115,992	115,992	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,254,545	(\$882,834)	\$1,371,711 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	882,834	882,834	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568593473		20	
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>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$871,480	(\$116,000)	\$755,480	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	273,855	(37,177)	236,678	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,371,711	(9,382)	1,362,329 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	116,000	116,000	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	37,177	37,177	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	9,382	9,382	
							To reclassify the medical records service fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,362,329	(\$10,038)	\$1,352,291 *	
	10.5	040	4	8A-1	040	4	Property Taxes	145,558	10,038	155,596	
							To reclassify personal property tax 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				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$673,078	(\$59,386)	\$613,692	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,352,291	59,386	1,411,677 *	
							To reclassify medical director fees to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,411,677	(\$987)	\$1,410,690 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	987	987	
							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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568593473		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
10	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$248,186	(\$178,894)	\$69,292
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor To reclassify specialized support surface expenses to the appropriate cost center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	178,894	178,894

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568593473		20
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	*	\$1,410,690		
11							To abate other operating revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(\$116,134)	
12							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			(12,409)	
13							To abate other interest income against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(940)	
14							To eliminate state income taxes 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,590)	
15							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			(406,631) <u>(\$548,704)</u>	\$861,986
16	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expenses to a beauty and barber cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$6,080	\$6,080

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568593473		20
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>											
17	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	2,021	2,021	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	755	755	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	1,266	1,266	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	4,220	4,220	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	309	309	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	627	627	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	446	446	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	97	97	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	339	339	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	26,346	26,346	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	110	110	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	132	132	
	10.7	160	1,2,3	7	160	N/A	Activities	0	4,091	4,091	
	10.7	165	1,2,3	7	165	N/A	Administration	0	3,481	3,481	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	624	624	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	939	939	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	45,803	45,803	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	43,782	43,782	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	43,027	43,027	
To include the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
18	10.7	120	4	7	120	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	324,475	324,475	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	324,475	324,475	
To include pounds of laundry statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
19	10.7	120	5	7	120	N/A	Skilled Nursing Care (Number of Patient Meals)	0	192,120	192,120	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	192,120	192,120	
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 MANOR REHABILITATION CENTER OF CONCORD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568593473		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
20	4.1	5	2	1	15	N/A	Medi-Cal Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 29, 2012 Report Date: November 30, 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			48,073	(277)	47,796