

**REPORT  
ON THE  
RATE SETTING AUDIT  
WINDSOR GARDENS REHABILITATION CENTER  
OF SALINAS  
SALINAS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFER: 1295781284  
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: Loan Vuong**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 8, 2013

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

WINDSOR GARDENS REHABILITATION CENTER OF SALINAS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1295781284  
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 that include a summary of the total due the State in the amount of \$2,125, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

Ash Chawla  
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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 GARDENS REHABILITATION CENTER OF SALINAS

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1295781284

## OSHPD Facility No.:

206270871

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,700,805	\$ 114.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 595,811	\$ 18.48
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,160,180	\$ 35.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 943,828	\$ 29.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,290	\$ 1.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,777	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,804	\$ 1.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 350,668	\$ 10.88
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 813,288	\$ 25.22
11	Cost of Routine Service/Audited Total Costs	\$ 7,928,931	\$ 7,705,451	\$ 238.97
12	Total Patient Days (Adj )	32,245	32,245	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.90	\$ 238.97	
14	Overpayments (Adj 18)	\$ 0	\$ 2,125	
15	Medi-Cal Days (Adj 16)	22,020	519	
16	Medi-Cal Managed Care Days (Adj 17)		20,169	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 GARDENS REHABILITATION CENTER OF SALINAS

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

**Provider NPI:**  
1295781284

**OSHPD Facility No.:**  
206270871

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 GARDENS REHABILITATION CENTER OF SALINAS

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

**Provider NPI:**  
1295781284

**OSHPD Facility No.:**  
206270871

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 111,658	\$ 111,658		
160	Activities	103,474		\$ 103,474	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,485,673	111,658	103,474	3,700,805
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,700,805</b>	<b>\$ 111,658</b>	<b>\$ 103,474</b>	<b>\$ 3,700,805</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 96,088	\$ 96,088										
010	Housekeeping	0	394	\$ 394									
060	Laundry and Linen	0	3,004	12	\$ 3,016								
065	Dietary	380,653	10,504	43	0	\$ 391,200							
155	Social Services	N/A	619	3	0	0	\$ 622						
160	Activities	N/A	4,121	17	0	0	0	\$ 4,138					
165	Administration	N/A	10,209	42	0	0	0	0		\$ 10,251	\$ 10,251		
166	Medical Records	111,918	550	2	0	0	0	0		112,470		\$ 112,470	
170	Inservice Education - Nursing	38,476	0	0	0	0	0	0	\$ 38,476				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,505	6	0	0	0	0	0	1,511	157	1,724	\$ 3,392
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,215	5	0	0	0	0	0	1,220	687	7,535	9,442
081	Respiratory Therapy		318	1	0	0	0	0	0	320	7	78	405
082	Occupational Therapy		1,215	5	0	0	0	0	0	1,220	592	6,497	8,310
083	Speech Pathology		1,215	5	0	0	0	0	0	1,220	170	1,868	3,259
085	Pharmacy		451	2	0	0	0	0	0	453	318	3,485	4,256
090	Laboratory		0	0	0	0	0	0	0	0	33	365	398
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	86	940	1,025
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		60,131	247	3,016	391,200	622	4,138	38,476	497,830	8,184	89,797	595,811 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		637	3	0	0	0	0	0	639	17	182	837
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 627,135	\$ 96,088	\$ 394	\$ 3,016	\$ 391,200	\$ 622	\$ 4,138	\$ 38,476	\$ 504,414	\$ 10,251	\$ 112,470	\$ 627,135

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 241,551	\$ 241,551										
010	Housekeeping	187,567	989	\$ 188,556									
060	Laundry and Linen	116,486	7,551	5,918	\$ 129,955								
065	Dietary	229,088	26,406	20,697	0	\$ 276,191							
155	Social Services	1,758	1,557	1,220	0	0	\$ 4,535						
160	Activities	19,282	10,359	8,119	0	0	0	\$ 37,760					
165	Administration	N/A	25,664	20,116	0	0	0	0		\$ 45,780	\$ 45,780		
166	Medical Records	7,743	1,382	1,083	0	0	0	0		10,208		\$ 10,208	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	93,740	3,783	2,965	0	0	0	0	0	100,488	702	156	\$ 101,346
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	501,347	3,055	2,395	0	0	0	0	0	506,797	3,067	684	510,548
081	Respiratory Therapy	0	800	627	0	0	0	0	0	1,427	32	7	1,466
082	Occupational Therapy	429,420	3,055	2,395	0	0	0	0	0	434,870	2,645	590	438,104
083	Speech Pathology	108,700	3,055	2,395	0	0	0	0	0	114,150	760	170	115,080
085	Pharmacy	233,759	1,135	889	0	0	0	0	0	235,783	1,419	316	237,518
090	Laboratory	25,286	0	0	0	0	0	0	0	25,286	149	33	25,468
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	65,098	0	0	0	0	0	0	0	65,098	382	85	65,566
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	397,396	151,160	118,482	129,955	276,191	4,535	37,760	0	1,115,479	36,551	8,150	1,160,180
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,710	1,600	1,254	0	0	0	0	0	4,565	74	16	4,655
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,659,931</b>	<b>\$ 241,551</b>	<b>\$ 188,556</b>	<b>\$ 129,955</b>	<b>\$ 276,191</b>	<b>\$ 4,535</b>	<b>\$ 37,760</b>	<b>\$ -</b>	<b>\$ 2,603,943</b>	<b>\$ 45,780</b>	<b>\$ 10,208</b>	<b>\$ 2,659,931</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 1,038,527	94%							
	Property Tax (line 40)	69,640	6%	\$ 1,108,167						
005	Plant Operations and Maintenance			23,582	\$ 23,582					
010	Housekeeping			4,442	97	\$ 4,539				
060	Laundry and Linen			33,903	737	142	\$ 34,783			
065	Dietary			118,564	2,578	498	0	\$ 121,640		
155	Social Services			6,990	152	29	0	0	\$ 7,171	
160	Activities			46,511	1,011	195	0	0	0	\$ 47,718
165	Administration			115,233	2,506	484	0	0	0	0
166	Medical Records			6,206	135	26	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			16,984	369	71	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,718	298	58	0	0	0	0
081	Respiratory Therapy			3,593	78	15	0	0	0	0
082	Occupational Therapy			13,718	298	58	0	0	0	0
083	Speech Pathology			13,718	298	58	0	0	0	0
085	Pharmacy			5,095	111	21	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			678,723	14,758	2,852	34,783	121,640	7,171	47,718
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			7,186	156	30	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,108,167</b>	<b>100%</b>	<b>\$ 1,108,167</b>	<b>\$ 23,582</b>	<b>\$ 4,539</b>	<b>\$ 34,783</b>	<b>\$ 121,640</b>	<b>\$ 7,171</b>	<b>\$ 47,718</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1295781284

## OSHPD Facility Number:

206270871

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,038,527	94%							
	Property Tax (line 40)	69,640	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 118,222	\$ 118,222				
166	Medical Records				6,367		\$ 6,367			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	17,425	1,812	98	\$ 19,334	\$ 18,119	\$ 1,215
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	14,074	7,921	427	22,421	21,012	1,409
081	Respiratory Therapy			0	3,686	82	4	3,773	3,536	237
082	Occupational Therapy			0	14,074	6,829	368	21,271	19,935	1,337
083	Speech Pathology			0	14,074	1,964	106	16,144	15,129	1,015
085	Pharmacy			0	5,228	3,663	197	9,088	8,517	571
090	Laboratory			0	0	384	21	404	379	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	988	53	1,041	975	65
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	907,645	94,389	5,083	1,007,117	943,828	63,290
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,372	191	10	7,573	7,097	476
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,108,167	100%	\$ -	\$ 983,578	\$ 118,222	\$ 6,367	\$ 1,108,167	\$ 1,038,527	\$ 69,640

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total	
<b>GENERAL SERVICES</b>															
045	Property Insurance	\$ 11,590													
055	Interest - Other	10,003													
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	997,049													
	Total Costs Allocable as Administration	1,018,642	66%												
167	CDPH Licensing Fees	28,528	2%												
168	Professional Liability Insurance	68,642	4%												
169	Quality Assurance Fees	439,211	28%												
174	Caregiver Training	0	0%												
	Total	1,555,023	100%						\$ 1,555,023						
<b>ANCILLARY SERVICES</b>															
075	Patient Supplies			\$ -	\$ 1,511	\$ 100,488	\$ 17,425	\$ 119,424	23,831	\$ 15,611	\$ 437	\$ 1,052	\$ 6,731	\$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	1,220	506,797	14,074	522,091	104,182	68,246	1,911	4,599	29,426	0	
081	Respiratory Therapy			0	320	1,427	3,686	5,433	1,084	710	20	48	306	0	
082	Occupational Therapy			0	1,220	434,870	14,074	450,164	89,829	58,844	1,648	3,965	25,372	0	
083	Speech Pathology			0	1,220	114,150	14,074	129,444	25,830	16,921	474	1,140	7,296	0	
085	Pharmacy			0	453	235,783	5,228	241,464	48,184	31,563	884	2,127	13,609	0	
090	Laboratory			0	0	25,286	0	25,286	5,046	3,305	93	223	1,425	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	65,098	0	65,098	12,990	8,509	238	573	3,669	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	
<b>ROUTINE SERVICES</b>															
105	Skilled Nursing Care				3,700,805	497,830	1,115,479	907,645	6,221,759	1,241,537	813,288	22,777	54,804	350,668	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*
<b>NONREIMBURSABLE</b>															
139	Residential Care				0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber				0	639	4,565	7,372	12,576	2,510	1,644	46	111	709	
145	Other Nonreimbursable				0	0	0	0	0	0	0	0	0	0	
	<b>SUBTOTAL</b>	\$ 1,555,023		\$ 3,700,805	\$ 504,414	\$ 2,603,943	\$ 983,578	\$ 7,792,740	\$ 1,555,023						
	Total Administrative Costs							\$ 1,555,023		\$ 1,018,642	\$ 28,528	\$ 68,642	\$ 439,211	\$ -	
	Unit Cost Multiplier							0.19954766							
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 122,721	\$ 55,988	\$ 124,589	\$ 303,298							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,651,061							

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR GARDENS REHABILITATION CENTER OF SALINAS  
 Provider NPI: 1295781284

OSHPD Facility Number:  
 206270871

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	361									
010	Housekeeping	68	68								
060	Laundry and Linen	519	519	519							
065	Dietary	1,815	1,815	1,815							
155	Social Services	107	107	107							
160	Activities	712	712	712							
165	Administration	1,764	1,764	1,764							
166	Medical Records	95	95	95							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	260	260	260						119,424	119,424
077	Specialized Support Surfaces									0	0
080	Physical Therapy	210	210	210						522,091	522,091
081	Respiratory Therapy	55	55	55						5,433	5,433
082	Occupational Therapy	210	210	210						450,164	450,164
083	Speech Pathology	210	210	210						129,444	129,444
085	Pharmacy	78	78	78						241,464	241,464
090	Laboratory									25,286	25,286
095	Home Health Services									0	0
100	Other Ancillary Services									65,098	65,098
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,390	10,390	10,390	161,225	96,735	3,883,069	3,883,069	3,883,069	6,221,759	6,221,759
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	110	110	110						12,576	12,576
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,964	16,603	16,535	161,225	96,735	3,883,069	3,883,069	3,883,069	7,792,740	7,792,740
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 111,658 0.02875509	\$ 103,474 0.026647479			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 96,088 5.78738782	\$ 394 0.02380057	\$ 3,016 0.01870682	\$ 391,200 4.04404101	\$ 622 0.00016013	\$ 4,138 0.00106554	\$ 38,476 0.00990866	\$ 10,251 0.00131545	\$ 112,470 0.01443267
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 241,551 14.54863579	\$ 188,556 11.40346581	\$ 129,955 0.80604832	\$ 276,191 2.85513066	\$ 4,535 0.00116786	\$ 37,760 0.00972424	\$ - 0.00000000	\$ 45,780 0.00587464	\$ 10,208 0.00131000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,108,167 65.32462863	\$ 23,582 1.42035722	\$ 4,539 0.27448800	\$ 34,783 0.21574264	\$ 121,640 1.25745950	\$ 7,171 0.00184676	\$ 47,718 0.01228870	\$ - 0.00000000	\$ 118,222 0.01517083	\$ 6,367 0.00081702

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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	\$ 64,739	\$ 0	\$ 64,739	(Sch 3)
005	.20-.39	Fringe Benefits	6200	31,349	0	31,349	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	241,551	0	241,551	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 337,639	\$ 0	\$ 337,639	
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	187,567	0	187,567	(Sch 4)
010		Housekeeping - Total	6300	\$ 187,567	\$ 0	\$ 187,567	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,187	0	32,187	(Sch 5)
025		Depreciation: Equipment	7140	14,925	0	14,925	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	991,415	0	991,415	(Sch 5)
040		Property Taxes	7300	69,640	0	69,640	(Sch 5)
045		Property Insurance	7400	11,590	0	11,590	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 10,003	\$ 10,003	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,644,963	\$ 10,003	\$ 1,654,966	
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	116,486	0	116,486	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 116,486	\$ 0	\$ 116,486	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 241,904	\$ 0	\$ 241,904	(Sch 3)
065	.20-.39	Fringe Benefits	6500	138,749	0	138,749	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	229,088	0	229,088	(Sch 4)
065		Dietary - Total	6500	\$ 609,741	\$ 0	\$ 609,741	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
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	93,740	0	93,740	(Sch 4)
075		Patient Supplies - Total	8100	\$ 93,740	\$ 0	\$ 93,740	
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 GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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	501,347	0	501,347	(Sch 4)
080		Physical Therapy - Total	8200	\$ 501,347	\$ 0	\$ 501,347	
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	429,420	0	429,420	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 429,420	\$ 0	\$ 429,420	
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	108,700	0	108,700	(Sch 4)
083		Speech Pathology - Total	8280	\$ 108,700	\$ 0	\$ 108,700	
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	224,413	9,346	233,759	(Sch 4)
085		Pharmacy - Total	8300	\$ 224,413	\$ 9,346	\$ 233,759	
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	25,286	0	25,286	(Sch 4)
090		Laboratory - Total	8400	\$ 25,286	\$ 0	\$ 25,286	
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	65,098	0	65,098	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 65,098	\$ 0	\$ 65,098	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,448,004	\$ 9,346	\$ 1,457,350	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,486,432	\$ 0	\$ 2,486,432	(Sch 2)
105	.20-.39	Fringe Benefits	6110	999,241	0	999,241	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	421,142	(23,746)	397,396	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,906,815	\$ (23,746)	\$ 3,883,069	
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 GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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)
		<b>Other Nonreimbursable</b>				
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	1,710	1,710 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 1,710	\$ 1,710
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		<b>Subtotal 105 - 145</b>		\$ 3,906,815	\$ (22,036)	\$ 3,884,779
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 84,382	\$ 0	\$ 84,382 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,276	0	27,276 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,758	0	1,758 (Sch 4)
155		Social Services - Total	6600	\$ 113,416	\$ 0	\$ 113,416

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS

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

Provider NPI:  
1295781284

OSHPD Facility Number:  
206270871

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	\$ 82,306	\$ 0	\$ 82,306	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,168	0	21,168	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,282	0	19,282	(Sch 4)
160		Activities - Total	6700	\$ 122,756	\$ 0	\$ 122,756	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 561,776	\$ (77,127)	\$ 484,649	(Sch 6)
165	.20-.39	Fringe Benefits	6900	180,869	(34,791)	146,078	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,205,510	(839,188)	366,322	(Sch 6)
165		Administration - Total	6900	\$ 1,948,155	\$ (951,106)	\$ 997,049	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 77,127	\$ 77,127	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	34,791	34,791	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	7,743	7,743	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 119,661	\$ 119,661	
167		CDPH Licensing Fees	6900	\$ 0	\$ 28,528	\$ 28,528	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 68,642	\$ 68,642	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 439,211	\$ 439,211	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,333	\$ 0	\$ 28,333	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,143	0	10,143	(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	\$ 38,476	\$ 0	\$ 38,476	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,222,803	\$ (295,064)	\$ 1,927,739	
200		<b>Total</b>		\$ 9,948,812	\$ (297,751)	\$ 9,651,061	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 477,173	
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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 GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295781284		18
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$477,173	\$477,173

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295781284	18		
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,205,510	(\$28,528)	\$1,176,982 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fee: To reclassify California Department of Public Health licensing fee 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	28,528	28,528	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,176,982	(\$68,642)	\$1,108,340 *	
	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 CCR, Title 22, Sections 52000(b) and 52507	0	68,642	68,642	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,108,340	(\$439,211)	\$669,129 *	
	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	439,211	439,211	
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$421,142	(\$14,400)	\$406,742 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)	* 669,129	14,400	683,529 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295781284		18	
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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$561,776	(\$77,127)	\$484,649	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	180,869	(34,791)	146,078	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 683,529	(7,743)	675,786 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	77,127	77,127	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	34,791	34,791	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	7,743	7,743	
							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 CCR, Title 22, Section 52000				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$406,742	(\$9,346)	\$397,396	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	224,413	9,346	233,759	
							To reclassify pharmaceuticals expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123, 51511, and 52000				
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$675,786	(\$10,003)	\$665,783 *	
	10.5	055	4	8A-1	055	4	Interest - Other	0	10,003	10,003	
							To reclassify interest expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295781284		18	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$665,783		
9							To abate other operating revenue against the administration and general cost center for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(\$67,802)	
10							To eliminate franchise taxes expense for proper cost determination. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,590)	
11							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			(219,069) <u>(\$299,461)</u>	\$366,322
12	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expenses to the proper cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$1,710	\$1,710

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1295781284		18
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					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	361	361	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	68	68	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	519	519	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,815	1,815	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	260	260	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	210	210	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	55	55	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	210	210	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	210	210	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	78	78	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	10,390	10,390	
	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	107	107	
	10.7	160	1,2,3	7	160	N/A	Activities	0	712	712	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,764	1,764	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	95	95	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	16,964	16,964	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	16,603	16,603	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	16,535	16,535	
To adjust statistics to agree with the prior year's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
14	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	161,225	161,225	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	161,225	161,225	
To include pounds of laundry statistics to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
15	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	96,735	96,735	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	96,735	96,735	
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 GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1295781284	18		
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					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
16	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 25, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,020	(21,501)	519	
17	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed 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	0	20,169	20,169	

Provider Name							Fiscal Period			Provider NPI		Adjustments		
WINDSOR GARDENS REHABILITATION CENTER OF SALINAS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1295781284		18		
Report References														
Cost Report				Audit Report			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO OTHER MATTERS</u>														
18	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$2,125	\$2,125