

**REPORT  
ON THE  
RATE SETTING AUDIT  
WINDSOR ELK GROVE CARE AND  
REHABILITATION CENTER  
ELK GROVE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1235275975  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Debra K. Blake  
Auditor: Lee Ly**



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



EDMUND G. BROWN JR.  
GOVERNOR

June 25, 2013

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

WINDSOR ELK GROVE CARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1235275975  
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 ELK GROVE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1235275975

## OSHPD Facility No.:

206340864

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	\$ 5,772,979	\$ 125.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 782,323	\$ 17.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,239,172	\$ 26.95
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 707,921	\$ 15.40
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,547	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,630	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 67,150	\$ 1.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 465,375	\$ 10.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,063,723	\$ 23.13
11	Cost of Routine Service/Audited Total Costs	\$ 10,386,938	\$ 10,169,820	\$ 221.17
12	Total Patient Days (Adj )	45,982	45,982	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 225.89	\$ 221.17	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 20)	25,979	26,090	
16	Medi-Cal Managed Care Days (Adj )		0	
<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 ELK GROVE CARE AND REHABILITATION CENTER

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

**Provider NPI:**  
1235275975

**OSHPD Facility No.:**  
206340864

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 ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility No.:  
206340864

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 145,730	\$ 145,730		
160	Activities	107,944		\$ 107,944	
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	5,519,305	145,730	107,944	5,772,979 *
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>\$ 5,772,979</b>	<b>\$ 145,730</b>	<b>\$ 107,944</b>	<b>\$ 5,772,979</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

**Provider Name:**  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

**Provider NPI:**  
1235275975

**OSHPD Facility Number:**  
206340864

**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	\$ 61,344	\$ 61,344										
010	Housekeeping	121,218	1,006	\$ 122,224									
060	Laundry and Linen	73,812	2,030	4,111	\$ 79,953								
065	Dietary	362,023	6,502	13,171	0	\$ 381,696							
155	Social Services	N/A	2,669	5,406	0	0	\$ 8,075						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,305	8,720	0	0	0	0		\$ 13,024	\$ 13,024		
166	Medical Records	134,387	926	1,876	0	0	0	0		137,189		\$ 137,189	
170	Inservice Education - Nursing	78,069	0	0	0	0	0	0	\$ 78,069				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		0	0	0	0	0	0	0	0	78	823	\$ 901
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		989	2,004	0	0	0	0	0	2,993	1,022	10,764	14,779
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,833	3,712	0	0	0	0	0	5,545	917	9,664	16,127
083	Speech Pathology		243	492	0	0	0	0	0	735	241	2,535	3,511
085	Pharmacy		0	0	0	0	0	0	0	0	655	6,899	7,554
090	Laboratory		0	0	0	0	0	0	0	0	136	1,438	1,574
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	267	2,807	3,074
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		40,540	82,121	79,953	381,696	8,075	0	78,069	670,454	9,700	102,169	782,323 *
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		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		301	611	0	0	0	0	0	912	9	90	1,010
	<b>TOTAL</b>	\$ 830,853	\$ 61,344	\$ 122,224	\$ 79,953	\$ 381,696	\$ 8,075	\$ -	\$ 78,069	\$ 680,640	\$ 13,024	\$ 137,189	\$ 830,853

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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	\$ 253,155	\$ 253,155										
010	Housekeeping	213,234	4,153	\$ 217,387									
060	Laundry and Linen	134,912	8,376	7,312	\$ 150,600								
065	Dietary	349,681	26,832	23,425	0	\$ 399,938							
155	Social Services	85	11,014	9,615	0	0	\$ 20,714						
160	Activities	9,517	0	0	0	0	0	\$ 9,517					
165	Administration	N/A	17,764	15,509	0	0	0	0		\$ 33,273	\$ 33,273		
166	Medical Records	11,664	3,822	3,336	0	0	0	0		18,822		\$ 18,822	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	67,230	0	0	0	0	0	0	0	67,230	200	113	\$ 67,543
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	855,176	4,082	3,564	0	0	0	0	0	862,823	2,611	1,477	866,910
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	744,821	7,563	6,603	0	0	0	0	0	758,987	2,344	1,326	762,657
083	Speech Pathology	201,131	1,003	876	0	0	0	0	0	203,010	615	348	203,972
085	Pharmacy	563,543	0	0	0	0	0	0	0	563,543	1,673	947	566,163
090	Laboratory	117,436	0	0	0	0	0	0	0	117,436	349	197	117,982
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	229,304	0	0	0	0	0	0	0	229,304	681	385	230,370
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	306,243	167,302	146,060	150,600	399,938	20,714	9,517	0	1,200,374	24,780	14,018	1,239,172 *
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	1,244	1,086	0	0	0	0	0	2,330	22	12	2,364
	<b>TOTAL</b>	<b>\$ 4,057,132</b>	<b>\$ 253,155</b>	<b>\$ 217,387</b>	<b>\$ 150,600</b>	<b>\$ 399,938</b>	<b>\$ 20,714</b>	<b>\$ 9,517</b>	<b>\$ -</b>	<b>\$ 4,005,037</b>	<b>\$ 33,273</b>	<b>\$ 18,822</b>	<b>\$ 4,057,132</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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)	\$ 767,745	94%							
	Property Tax (line 40)	50,481	6%	\$ 818,226						
005	Plant Operations and Maintenance			30,194	\$ 30,194					
010	Housekeeping			12,927	495	\$ 13,422				
060	Laundry and Linen			26,072	999	451	\$ 27,523			
065	Dietary			83,524	3,200	1,446	0	\$ 88,171		
155	Social Services			34,284	1,314	594	0	0	\$ 36,191	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			55,298	2,119	958	0	0	0	0
166	Medical Records			11,896	456	206	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,708	487	220	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			23,543	902	408	0	0	0	0
083	Speech Pathology			3,122	120	54	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			520,786	19,954	9,018	27,523	88,171	36,191	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			3,872	148	67	0	0	0	0
	<b>TOTAL</b>	<b>\$ 818,226</b>	<b>100%</b>	<b>\$ 818,226</b>	<b>\$ 30,194</b>	<b>\$ 13,422</b>	<b>\$ 27,523</b>	<b>\$ 88,171</b>	<b>\$ 36,191</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1235275975

## OSHPD Facility Number:

206340864

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)	\$ 767,745	94%							
	Property Tax (line 40)	50,481	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 58,374	\$ 58,374				
166	Medical Records				12,558		\$ 12,558			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	350	75	\$ 426	\$ 399	\$ 26
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	13,415	4,580	985	18,981	17,810	1,171
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	24,853	4,112	885	29,849	28,008	1,842
083	Speech Pathology			0	3,296	1,079	232	4,607	4,322	284
085	Pharmacy			0	0	2,936	632	3,567	3,347	220
090	Laboratory			0	0	612	132	743	697	46
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,194	257	1,451	1,362	90
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	701,643	43,473	9,352	754,468	707,921	46,547
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	4,087	38	8	4,134	3,879	255
	<b>TOTAL</b>	\$ 818,226	100%	\$ -	\$ 747,294	\$ 58,374	\$ 12,558	\$ 818,226	\$ 767,745	\$ 50,481

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WINDSOR ELK GROVE CARE AND REHABILITATION CENTER  
 Provider NPI: 1235275975

OSHPD Facility Number: 206340864

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 29% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 33,306												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,395,020												
	Total Costs Allocable as Administration	1,428,326	66%											
167	CDPH Licensing Fees	33,072	2%											
168	Professional Liability Insurance	90,166	4%											
169	Quality Assurance Fees	624,888	29%											
174	Caregiver Training	0	0%											
	Total	2,176,452	100%						\$ 2,176,452					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ 67,230	\$ -	\$ 67,230	13,058	\$ 8,569	\$ 198	\$ 541	\$ 3,749	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,993	862,823	13,415	879,231	170,767	112,068	2,595	7,075	49,029	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,545	758,987	24,853	789,385	153,317	100,616	2,330	6,352	44,019	0
083	Speech Pathology			0	735	203,010	3,296	207,041	40,212	26,390	611	1,666	11,545	0
085	Pharmacy			0	0	563,543	0	563,543	109,453	71,830	1,663	4,534	31,425	0
090	Laboratory			0	0	117,436	0	117,436	22,809	14,969	347	945	6,549	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	229,304	0	229,304	44,536	29,227	677	1,845	12,787	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			5,772,979	670,454	1,200,374	701,643	8,345,450	1,620,878	1,063,723	24,630	67,150	465,375	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	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	912	2,330	4,087	7,329	1,423	934	22	59	409	0
	<b>SUBTOTAL</b>	\$ 2,176,452		\$ 5,772,979	\$ 680,640	\$ 4,005,037	\$ 747,294	\$ 11,205,949	\$ 2,176,452					
	Total Administrative Costs							\$ 2,176,452		\$ 1,428,326	\$ 33,072	\$ 90,166	\$ 624,888	\$ -
	Unit Cost Multiplier							0.19422291						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 150,213	\$ 52,095	\$ 70,932	\$ 273,241							
	<b>TOTAL FACILITY COSTS</b>							\$ 13,655,642						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR ELK GROVE CARE AND REHABILITATION CENTER  
 Provider NPI: 1235275975

OSHPD Facility Number:  
 206340864

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	967									
010	Housekeeping	414	414								
060	Laundry and Linen	835	835	835							
065	Dietary	2,675	2,675	2,675							
155	Social Services	1,098	1,098	1,098							
160	Activities										
165	Administration	1,771	1,771	1,771							
166	Medical Records	381	381	381							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									67,230	67,230
077	Specialized Support Surfaces									0	0
080	Physical Therapy	407	407	407						879,231	879,231
081	Respiratory Therapy									0	0
082	Occupational Therapy	754	754	754						789,385	789,385
083	Speech Pathology	100	100	100						207,041	207,041
085	Pharmacy									563,543	563,543
090	Laboratory									117,436	117,436
095	Home Health Services									0	0
100	Other Ancillary Services									229,304	229,304
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	16,679	16,679	16,679	227,075	136,245	5,825,548	5,825,548	5,825,548	8,345,450	8,345,450
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									0	0
145	Other Nonreimbursable	124	124	124						7,329	7,329
	<b>TOTAL STATISTICS</b>	26,205	25,238	24,824	227,075	136,245	5,825,548	5,825,548	5,825,548	11,205,949	11,205,949
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 145,730 0.025015672	\$ 107,944 0.018529416			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 61,344 2.43062049	\$ 122,224 4.92363346	\$ 79,953 0.35209866	\$ 381,696 2.80153862	\$ 8,075 0.00138613	\$ - 0.00000000	\$ 78,069 0.01340114	\$ 13,024 0.00116227	\$ 137,189 0.01224251
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 253,155 10.03070766	\$ 217,387 8.75711863	\$ 150,600 0.66321627	\$ 399,938 2.93543569	\$ 20,714 0.00355572	\$ 9,517 0.00163367	\$ - 0.00000000	\$ 33,273 0.00296925	\$ 18,822 0.00167966
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 818,226 31.22404121	\$ 30,194 1.19635660	\$ 13,422 0.54068823	\$ 27,523 0.12120448	\$ 88,171 0.64714966	\$ 36,191 0.00621251	\$ - 0.00000000	\$ - 0.00000000	\$ 58,374 0.00520921	\$ 12,558 0.00112067

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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	\$ 41,109	\$ 0	\$ 41,109	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,235	0	20,235	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	253,155	0	253,155	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 314,499	\$ 0	\$ 314,499	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,703	\$ 0	\$ 76,703	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,515	0	44,515	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	213,234	0	213,234	(Sch 4)
010		Housekeeping - Total	6300	\$ 334,452	\$ 0	\$ 334,452	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	28,686	0	28,686	(Sch 5)
025		Depreciation: Equipment	7140	49,797	0	49,797	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	16,621	16,621	(Sch 5)
035		Leases and Rentals	7200	572,979	0	572,979	(Sch 5)
040		Property Taxes	7300	47,648	2,833	50,481	(Sch 5)
045		Property Insurance	7400	33,306	0	33,306	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	99,662	99,662	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,381,367	\$ 119,116	\$ 1,500,483	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 46,398	\$ 0	\$ 46,398	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,414	0	27,414	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	134,912	0	134,912	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 208,724	\$ 0	\$ 208,724	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 246,774	\$ 0	\$ 246,774	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,249	0	115,249	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	349,681	0	349,681	(Sch 4)
065		Dietary - Total	6500	\$ 711,704	\$ 0	\$ 711,704	
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	67,230	0	67,230	(Sch 4)
075		Patient Supplies - Total	8100	\$ 67,230	\$ 0	\$ 67,230	
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 ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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	855,176	0	855,176	(Sch 4)
080		Physical Therapy - Total	8200	\$ 855,176	\$ 0	\$ 855,176	
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	744,821	0	744,821	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 744,821	\$ 0	\$ 744,821	
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	201,131	0	201,131	(Sch 4)
083		Speech Pathology - Total	8280	\$ 201,131	\$ 0	\$ 201,131	
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	563,543	0	563,543	(Sch 4)
085		Pharmacy - Total	8300	\$ 563,543	\$ 0	\$ 563,543	
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	117,436	0	117,436	(Sch 4)
090		Laboratory - Total	8400	\$ 117,436	\$ 0	\$ 117,436	
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	229,304	0	229,304	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 229,304	\$ 0	\$ 229,304	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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		\$ 2,778,641	\$ 0	\$ 2,778,641	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,058,230	\$ 0	\$ 4,058,230	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,461,075	0	1,461,075	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	330,349	(24,106)	306,243	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,849,654	\$ (24,106)	\$ 5,825,548	
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 ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 5,849,654	\$ (24,106)	\$ 5,825,548	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 105,991	\$ 0	\$ 105,991	(Sch 2)
155	.20-.39	Fringe Benefits	6600	39,739	0	39,739	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	85	0	85	(Sch 4)
155		Social Services - Total	6600	\$ 145,815	\$ 0	\$ 145,815	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER

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

Provider NPI:  
1235275975

OSHPD Facility Number:  
206340864

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	\$ 78,268	\$ 0	\$ 78,268	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,676	0	29,676	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,517	0	9,517	(Sch 4)
160		Activities - Total	6700	\$ 117,461	\$ 0	\$ 117,461	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 716,074	\$ (98,435)	\$ 617,639	(Sch 6)
165	.20-.39	Fringe Benefits	6900	223,033	(35,952)	187,081	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,734,183	(1,143,883)	590,300	(Sch 6)
165		Administration - Total	6900	\$ 2,673,290	\$ (1,278,270)	\$ 1,395,020	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 98,435	\$ 98,435	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	35,952	35,952	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	11,664	11,664	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 146,051	\$ 146,051	
167		CDPH Licensing Fees	6900	\$ 0	\$ 33,072	\$ 33,072	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 90,166	\$ 90,166	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 624,888	\$ 624,888	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,152	\$ 0	\$ 56,152	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,917	0	21,917	(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	\$ 78,069	\$ 0	\$ 78,069	
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>		\$ 3,014,635	\$ (384,093)	\$ 2,630,542	
200		<b>Total</b>		\$ 13,944,725	\$ (289,083)	\$ 13,655,642	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 536,410	
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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 ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1235275975		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	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$536,410	\$536,410

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235275975		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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,734,183	(\$99,662)	\$1,634,521 *
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment To reclassify interest expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	99,662	99,662
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,634,521	(\$33,072)	\$1,601,449 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify California Department of Public Health licensing fees 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	33,072	33,072
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,601,449	(\$90,166)	\$1,511,283 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	90,166	90,166
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,511,283	(\$624,888)	\$886,395 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	624,888	624,888
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$886,395	(\$16,621)	\$869,774 *
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other 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	0	16,621	16,621

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235275975		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					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$869,774	(\$2,833)	\$866,941 *
	10.5	040	4	8A-1	040	4	Property Taxes		47,648	2,833	50,481
							To reclassify personal property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$330,349	(\$24,000)	\$306,349 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	866,941	24,000	890,941 *
							To reclassify medical director expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$306,349	(\$106)	\$306,243
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		716,074	(98,435)	617,639
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		223,033	(35,952)	187,081
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	890,941	(11,558)	879,383 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	98,435	98,435
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	35,952	35,952
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	11,664	11,664
							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				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235275975		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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$879,383	
10							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(\$29,064)
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			(21,188)
12							To abate interest income against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613			(353)
13							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			(21,125)
14							To eliminate liability insurance expense that is not applicable for the period under audit and to agree with the provider's liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(5,342)
15							To eliminate state and/or federal income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,908)
16							To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for the fiscal period ended December 31, 2011. 42 CFR 413.7 / CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(199,103)</u> <u>(\$289,083)</u> \$590,300
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235275975		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					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
17	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	967	967	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	414	414	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	835	835	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,675	2,675	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	407	407	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	754	754	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	100	100	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	16,679	16,679	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	124	124	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	1,098	1,098	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,771	1,771	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	381	381	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	26,205	26,205	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	25,238	25,238	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	24,824	24,824	
To include the square footage statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
18	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	227,075	227,075	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	227,075	227,075	
To include laundry statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											
19	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	136,245	136,245	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary Meals	0	136,245	136,245	
To include dietary meals statistics to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR ELK GROVE CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235275975		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
20	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 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 25, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	25,979	111	26,090