

**REPORT
ON THE
RATE SETTING AUDIT**

**WINDSOR REDDING CARE CENTER
REDDING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1487790937**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 3, 2013

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

WINDSOR REDDING CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1487790937
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 REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility No.:
206450841

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,438,836	\$ 114.01
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 685,548	\$ 22.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 841,066	\$ 27.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 703,075	\$ 23.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,859	\$ 0.72
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,266	\$ 0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,538	\$ 2.01
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 329,509	\$ 10.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,078,988	\$ 35.77
11	Cost of Routine Service/Audited Total Costs	\$ 7,413,330	\$ 7,180,686	\$ 238.07
12	Total Patient Days (Adj)	30,162	30,162	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 245.78	\$ 238.07	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 21)	22,036	21,692	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility No.:
206450841

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility No.:
206450841

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,862	\$ 68,862		
160	Activities	85,005		\$ 85,005	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,284,969	68,862	85,005	3,438,836 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,438,836	\$ 68,862	\$ 85,005	\$ 3,438,836

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR REDDING CARE CENTER

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 66,537	\$ 66,537										
010	Housekeeping	195,575	722	\$ 196,297									
060	Laundry and Linen	36,940	2,559	7,633	\$ 47,132								
065	Dietary	313,431	9,013	26,882	0	\$ 349,326							
155	Social Services	N/A	1,555	4,638	0	0	\$ 6,192						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,844	17,430	0	0	0	0		\$ 23,273	\$ 23,273		
166	Medical Records	39,763	0	0	0	0	0	0		39,763		\$ 39,763	
170	Inservice Education - Nursing	63,301	1,399	4,172	0	0	0	0	\$ 68,871				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	141	241	\$ 382
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	283	484	767
080	Physical Therapy		2,061	6,146	0	0	0	0	0	8,207	1,499	2,561	12,267
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		469	1,398	0	0	0	0	0	1,867	1,118	1,910	4,894
083	Speech Pathology		0	0	0	0	0	0	0	0	438	749	1,187
085	Pharmacy		1,075	3,206	0	0	0	0	0	4,281	806	1,377	6,464
090	Laboratory		0	0	0	0	0	0	0	0	73	125	198
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	140	240	380
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		41,026	122,362	47,132	349,326	6,192	0	68,871	634,911	18,695	31,941	685,548 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		815	2,430	0	0	0	0	0	3,244	80	136	3,460
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 715,547	\$ 66,537	\$ 196,297	\$ 47,132	\$ 349,326	\$ 6,192	\$ -	\$ 68,871	\$ 652,511	\$ 23,273	\$ 39,763	\$ 715,547

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR REDDING CARE CENTER

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 242,237	\$ 242,237										
010	Housekeeping	37,727	2,627	\$ 40,354									
060	Laundry and Linen	22,882	9,317	1,569	\$ 33,769								
065	Dietary	218,985	32,814	5,526	0	\$ 257,325							
155	Social Services	560	5,661	953	0	0	\$ 7,174						
160	Activities	6,700	0	0	0	0	0	\$ 6,700					
165	Administration	N/A	21,275	3,583	0	0	0	0		\$ 24,859	\$ 24,859		
166	Medical Records	6,007	0	0	0	0	0	0		6,007		\$ 6,007	
170	Inservice Education - Nursing	284	5,092	858	0	0	0	0	\$ 6,234				
ANCILLARY SERVICES													
075	Patient Supplies	41,987	0	0	0	0	0	0	0	41,987	151	36	\$ 42,174
077	Specialized Support Surfaces	84,156	0	0	0	0	0	0	0	84,156	302	73	84,531
080	Physical Therapy	403,895	7,503	1,264	0	0	0	0	0	412,661	1,601	387	414,649
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	322,801	1,706	287	0	0	0	0	0	324,795	1,194	288	326,277
083	Speech Pathology	130,311	0	0	0	0	0	0	0	130,311	468	113	130,892
085	Pharmacy	217,779	3,914	659	0	0	0	0	0	222,352	861	208	223,421
090	Laboratory	21,742	0	0	0	0	0	0	0	21,742	78	19	21,839
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	41,703	0	0	0	0	0	0	0	41,703	150	36	41,889
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	330,554	149,362	25,155	33,769	257,325	7,174	6,700	6,234	816,272	19,969	4,825	841,066 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,198	2,966	499	0	0	0	0	0	10,663	85	21	10,769
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,137,508	\$ 242,237	\$ 40,354	\$ 33,769	\$ 257,325	\$ 7,174	\$ 6,700	\$ 6,234	\$ 2,106,642	\$ 24,859	\$ 6,007	\$ 2,137,508

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 768,062	97%							
	Property Tax (line 40)	23,879	3%	\$ 791,941						
005	Plant Operations and Maintenance			20,864	\$ 20,864					
010	Housekeeping			8,363	226	\$ 8,589				
060	Laundry and Linen			29,658	803	334	\$ 30,795			
065	Dietary			104,451	2,826	1,176	0	\$ 108,454		
155	Social Services			18,019	488	203	0	0	\$ 18,710	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			67,723	1,833	763	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			16,209	439	183	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			23,882	646	269	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,432	147	61	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			12,458	337	140	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			475,440	12,865	5,354	30,795	108,454	18,710	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			9,441	255	106	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 791,941	100%	\$ 791,941	\$ 20,864	\$ 8,589	\$ 30,795	\$ 108,454	\$ 18,710	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 768,062	97%							
	Property Tax (line 40)	23,879	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 70,318	\$ 70,318				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 16,830						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	427	0	\$ 427	\$ 414	\$ 13
077	Specialized Support Surfaces			0	0	855	0	855	829	26
080	Physical Therapy			0	24,797	4,529	0	29,326	28,442	884
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,640	3,377	0	9,017	8,745	272
083	Speech Pathology			0	0	1,324	0	1,324	1,284	40
085	Pharmacy			0	12,936	2,435	0	15,370	14,907	463
090	Laboratory			0	0	221	0	221	214	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	424	0	424	411	13
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			16,830	668,448	56,486	0	724,934	703,075	21,859 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	9,802	241	0	10,043	9,741	303
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 791,941	100%	\$ 16,830	\$ 721,623	\$ 70,318	\$ -	\$ 791,941	\$ 768,062	\$ 23,879

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR REDDING CARE CENTER

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,646												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,336,562												
	Total Costs Allocable as Administration	1,343,208	72%											
167	CDPH Licensing Fees	26,474	1%											
168	Professional Liability Insurance	75,363	4%											
169	Quality Assurance Fees	410,199	22%											
174	Caregiver Training	0	0%											
	Total	1,855,244	100%						\$ 1,855,244					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 41,987	\$ -	\$ 41,987	11,257	\$ 8,150	\$ 161	\$ 457	\$ 2,489	\$ -
077	Specialized Support Surfaces			0	0	84,156	0	84,156	22,563	16,336	322	917	4,989	0
080	Physical Therapy			0	8,207	412,661	24,797	445,665	119,489	86,511	1,705	4,854	26,419	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,867	324,795	5,640	332,301	89,095	64,505	1,271	3,619	19,699	0
083	Speech Pathology			0	0	130,311	0	130,311	34,938	25,295	499	1,419	7,725	0
085	Pharmacy			0	4,281	222,352	12,936	239,569	64,232	46,504	917	2,609	14,202	0
090	Laboratory			0	0	21,742	0	21,742	5,829	4,220	83	237	1,289	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41,703	0	41,703	11,181	8,095	160	454	2,472	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,438,836	634,911	816,272	668,448	5,558,467	1,490,302	1,078,988	21,266	60,538	329,509	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,244	10,663	9,802	23,710	6,357	4,603	91	258	1,406	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,855,244		\$ 3,438,836	\$ 652,511	\$ 2,106,642	\$ 721,623	\$ 6,919,612	\$ 1,855,244					
	Total Administrative Costs							\$ 1,855,244		\$ 1,343,208	\$ 26,474	\$ 75,363	\$ 410,199	\$ -
	Unit Cost Multiplier							0.26811389						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 63,036	\$ 30,866	\$ 70,318	\$ 164,220							
	TOTAL FACILITY COSTS							\$ 8,939,076						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR REDDING CARE CENTER

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	Laundry (LBS) 60 (Adj 19)	Dietary (MEALS) 65 (Adj 20)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	484									
010	Housekeeping	194	194								
060	Laundry and Linen	688	688	688							
065	Dietary	2,423	2,423	2,423							
155	Social Services	418	418	418							
160	Activities										
165	Administration	1,571	1,571	1,571							
166	Medical Records										
170	Inservice Education - Nursing	376	376	376							
	ANCILLARY SERVICES										
075	Patient Supplies									41,987	41,987
077	Specialized Support Surfaces									84,156	84,156
080	Physical Therapy	554	554	554						445,665	445,665
081	Respiratory Therapy									0	0
082	Occupational Therapy	126	126	126						332,301	332,301
083	Speech Pathology									130,311	130,311
085	Pharmacy	289	289	289						239,569	239,569
090	Laboratory									21,742	21,742
095	Home Health Services									0	0
100	Other Ancillary Services									41,703	41,703
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,029	11,029	11,029	150,810	90,078	3,615,523	3,615,523	3,615,523	5,558,467	5,558,467
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	219	219	219						23,710	23,710
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,371	17,887	17,693	150,810	90,078	3,615,523	3,615,523	3,615,523	6,919,612	6,919,612
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 68,862	\$ 85,005			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019046207	0.023511121			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,537	\$ 196,297	\$ 47,132	\$ 349,326	\$ 6,192	\$ -	\$ 68,871	\$ 23,273	\$ 39,763
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.71985241	11.09459398	0.31252794	3.87804351	0.00171274	0.00000000	0.01904876	0.00336341	0.00574642
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 242,237	\$ 40,354	\$ 33,769	\$ 257,325	\$ 7,174	\$ 6,700	\$ 6,234	\$ 24,859	\$ 6,007
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.54262873	2.28080427	0.22391434	2.85669285	0.00198428	0.00185312	0.00172412	0.00359249	0.00086811
	TOTAL CAPITAL COSTS - SCH. 5	\$ 791,941	\$ 20,864	\$ 8,589	\$ 30,795	\$ 108,454	\$ 18,710	\$ -	\$ 16,830	\$ 70,318	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	43.10821403	1.16645472	0.48546237	0.20419714	1.20399873	0.00517484	0.00000000	0.00465488	0.01016216	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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	\$ 43,030	\$ 0	\$ 43,030	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,507	0	23,507	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	242,237	0	242,237	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 308,774	\$ 0	\$ 308,774	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 151,307	\$ 0	\$ 151,307	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,268	0	44,268	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	37,727	0	37,727	(Sch 4)
010		Housekeeping - Total	6300	\$ 233,302	\$ 0	\$ 233,302	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	88,594	0	88,594	(Sch 5)
025		Depreciation: Equipment	7140	76,718	0	76,718	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	12,812	12,812	(Sch 5)
035		Leases and Rentals	7200	497,714	0	497,714	(Sch 5)
040		Property Taxes	7300	16,798	7,081	23,879	(Sch 5)
045		Property Insurance	7400	6,646	0	6,646	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	92,224	92,224	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,228,546	\$ 112,117	\$ 1,340,663	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 27,438	\$ 0	\$ 27,438	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,502	0	9,502	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,882	0	22,882	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,822	\$ 0	\$ 59,822	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 222,480	\$ 0	\$ 222,480	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,951	0	90,951	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	218,985	0	218,985	(Sch 4)
065		Dietary - Total	6500	\$ 532,416	\$ 0	\$ 532,416	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	126,143	(84,156)	41,987	(Sch 4)
075		Patient Supplies - Total	8100	\$ 126,143	\$ (84,156)	\$ 41,987	
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	84,156	84,156	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 84,156	\$ 84,156	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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	403,895	0	403,895	(Sch 4)
080		Physical Therapy - Total	8200	\$ 403,895	\$ 0	\$ 403,895	
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	322,801	0	322,801	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 322,801	\$ 0	\$ 322,801	
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	130,311	0	130,311	(Sch 4)
083		Speech Pathology - Total	8280	\$ 130,311	\$ 0	\$ 130,311	
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	217,779	0	217,779	(Sch 4)
085		Pharmacy - Total	8300	\$ 217,779	\$ 0	\$ 217,779	
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	21,742	0	21,742	(Sch 4)
090		Laboratory - Total	8400	\$ 21,742	\$ 0	\$ 21,742	
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	41,703	0	41,703	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 41,703	\$ 0	\$ 41,703	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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		\$ 1,264,374	\$ 0	\$ 1,264,374	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,354,884	\$ 0	\$ 2,354,884	(Sch 2)
105	.20-.39	Fringe Benefits	6110	930,085	0	930,085	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	412,125	(81,571)	330,554	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,697,094	\$ (81,571)	\$ 3,615,523	
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 REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	7,198	7,198 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 7,198	\$ 7,198
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,697,094	\$ (74,373)	\$ 3,622,721
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,999	\$ 0	\$ 40,999 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,863	0	27,863 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	560	0	560 (Sch 4)
155		Social Services - Total	6600	\$ 69,422	\$ 0	\$ 69,422

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR REDDING CARE CENTER

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

Provider NPI:
1487790937

OSHPD Facility Number:
206450841

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	\$ 66,203	\$ 0	\$ 66,203	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,802	0	18,802	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,700	0	6,700	(Sch 4)
160		Activities - Total	6700	\$ 91,705	\$ 0	\$ 91,705	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 518,933	\$ (31,808)	\$ 487,125	(Sch 6)
165	.20-.39	Fringe Benefits	6900	159,195	(7,955)	151,240	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,474,264	(776,067)	698,197	(Sch 6)
165		Administration - Total	6900	\$ 2,152,392	\$ (815,830)	\$ 1,336,562	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 31,808	\$ 31,808	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	7,955	7,955	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	6,007	6,007	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 45,770	\$ 45,770	
167		CDPH Licensing Fees	6900	\$ 0	\$ 26,474	\$ 26,474	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 75,363	\$ 75,363	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 410,199	\$ 410,199	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,777	\$ 0	\$ 46,777	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,524	0	16,524	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	284	0	284	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,585	\$ 0	\$ 63,585	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,377,104	\$ (258,024)	\$ 2,119,080	
200		Total		\$ 9,159,356	\$ (220,280)	\$ 8,939,076	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 349,202	
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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 REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1487790937		21
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 in the audit report for informational purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$349,202	\$349,202

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487790937	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$126,143	(\$84,156)	\$41,987	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlab To reclassify specialized support surface expenses to the appropriate co center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	84,156	84,156	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,474,264	(\$12,812)	\$1,461,452 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other To reclassify amortized 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	12,812	12,812	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,461,452	(\$92,224)	\$1,369,228 *	
	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	92,224	92,224	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,369,228	(\$26,474)	\$1,342,754 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees To reclassify facility license fees to the facility licensing fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	26,474	26,474	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,342,754	(\$75,363)	\$1,267,391 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	75,363	75,363	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487790937		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,267,391	(\$410,199)	\$857,192 *
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	410,199	410,199
							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				
8	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$518,933	(\$31,808)	\$487,125
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		159,195	(7,955)	151,240
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	857,192	(6,007)	851,185 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	31,808	31,808
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	7,955	7,955
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	6,007	6,007
							To reclassify the medical records service fees to the medical records cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Section 52000				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$851,185	(\$7,081)	\$844,104 *
	10.5	040	4	8A-1	040	4	Property Taxes		16,798	7,081	23,879
							To reclassify personal property tax expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		\$412,125	(\$81,571)	\$330,554
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	844,104	81,571	925,675 *
							To reclassify medical director fees to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487790937		21	
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					
ADJUSTMENTS TO REPORTED COSTS											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$925,675		
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			(\$63,365)	
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			(39)	
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			(215)	
14							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(12,840)	
15							To eliminate bad debt expense that is not recognized under Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			(140,934)	
16							To adjust reported home office costs to agree with the SnF Management Home Office Audit Report for fiscal period ended December 31, 2011 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(10,085)</u> <u>(\$227,478)</u>	\$698,197
17	10.5	140	4	8A-1	140	4	Beauty and Barber - Other - Nonlabor To include beauty and barber expense to a beauty and barber cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328		\$0	\$7,198	\$7,198
*Balance carried forward from prior/to subsequent adjustments										Page 4	

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1487790937		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
18	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	484	484	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	194	194	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	688	688	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	2,423	2,423	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	554	554	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	126	126	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	289	289	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	11,029	11,029	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	219	219	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	418	418	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,571	1,571	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	376	376	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	18,371	18,371	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	17,887	17,887	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	17,693	17,693	
To establish the correct square footage in order to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
19	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	150,810	150,810	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry Pounds	0	150,810	150,810	
To include laundry statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
20	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	90,078	90,078	
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	90,078	90,078	
To include patient meals statistic to properly allocate indirect cost. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR REDDING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1487790937	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
21	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 18, 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	22,036	(344)	21,692	