REPORT
ON THE
RATE SETTING AUDIT

WINDSOR MANOR REHABILITATION
CENTER OF CONCORD
CONCORD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568593473

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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: Robert Miles

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 27, 2012

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

WINDSOR MANOR REHABILITATION CENTER OF CONCORD
NATIONAL PROVIDER IDENTIFIER (NPI) 1568593473
FISCAL PERIOD ENDED DECEMBER 31, 2010

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.

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 Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility No.:
206071095

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 7,703,724	$ 124.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,998,480	$ 32.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,649,545	$ 26.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 1,792,256	$ 28.91
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 140,888	$ 2.27
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 46,811	$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 109,188	$ 1.76
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 637,229	$ 10.28
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,488,055	$ 24.01
11	Cost of Routine Service/Audited Total Costs	$ 16,379,561	$ 15,566,176	$ 251.12
12	Total Patient Days (Adj)	61,987	61,987	
13	Cost Per Patient Day (Cost Divided by Days)	$ 264.24	$ 251.12	
14	Overpayments (Adj)	$ 0	$ 0	
15	Medi-Cal Days (Adj 17)	45,909	45,735	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$ 0	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$ 0	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility No.:
206071095

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$ 0	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility No.:
206071095

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 153,112	$ 153,112			
160	Activities	206,994		$ 206,994		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	7,343,618	153,112	206,994	7,703,724	*
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	$ 7,703,724	$ 153,112	$ 206,994	$ 7,703,724	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD
Provider NPI: 1568593473
OSHPD Facility Number: 206071095
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 161,528	$ 161,528											
010	Housekeeping	483,021	2,785	$ 485,806										
060	Laundry and Linen	309,405	4,671	14,294	$ 328,370									
065	Dietary	842,014	15,569	47,647	0	$ 905,230								
155	Social Services	N/A	487	1,490	0	0	$ 1,977							
160	Activities	N/A	15,093	46,190	0	0	0	$ 61,284						
165	Administration	N/A	12,843	39,303	0	0	0	0		$ 52,146	$ 52,146			
166	Medical Records	131,107	2,302	7,045	0	0	0	0		140,455		$ 140,455		
170	Inservice Education - Nursing	127,551	3,464	10,602	0	0	0	0	$ 141,617					
	ANCILLARY SERVICES													
075	Patient Supplies		1,140	3,489	0	0	0	0	0	4,629	330	889	$ 5,848	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,313	7,079	0	0	0	0	0	9,393	2,286	6,156	17,834	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		1,645	5,036	0	0	0	0	0	6,681	1,934	5,210	13,825	
083	Speech Pathology		358	1,095	0	0	0	0	0	1,453	334	898	2,685	
085	Pharmacy		1,251	3,828	0	0	0	0	0	5,078	1,673	4,505	11,256	
090	Laboratory		0	0	0	0	0	0	0	0	367	989	1,356	
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	429	1,155	1,584	
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		97,200	297,466	328,370	905,230	1,977	61,284	141,617	1,833,144	44,764	120,572	1,998,480	*
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		406	1,242	0	0	0	0	0	1,648	30	80	1,757	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,054,626	$ 161,528	$ 485,806	$ 328,370	$ 905,230	$ 1,977	$ 61,284	$ 141,617	$ 1,862,026	$ 52,146	$ 140,455	$ 2,054,626	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD
Provider NPI: 1568593473
OSHPD Facility Number: 206071095
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 573,608	$ 573,608											
010	Housekeeping	63,765	9,892	$ 73,657										
060	Laundry and Linen	39,098	16,586	2,167	$ 57,852									
065	Dietary	365,029	55,288	7,224	0	$ 427,541								
155	Social Services	1,156	1,729	226	0	0	$ 3,111							
160	Activities	19,391	53,598	7,003	0	0	0	$ 79,992						
165	Administration	N/A	45,606	5,959	0	0	0	0		$ 51,565	$ 51,565			
166	Medical Records	25,140	8,175	1,068	0	0	0	0		34,384		$ 34,384		
170	Inservice Education - Nursing	1,460	12,302	1,607	0	0	0	0	$ 15,370					
	ANCILLARY SERVICES													
075	Patient Supplies	71,041	4,048	529	0	0	0	0	0	75,618	327	218	$ 76,163	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	608,905	8,215	1,073	0	0	0	0	0	618,193	2,260	1,507	621,960	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	521,834	5,843	763	0	0	0	0	0	528,441	1,913	1,275	531,629	
083	Speech Pathology	88,441	1,271	166	0	0	0	0	0	89,878	330	220	90,428	
085	Pharmacy	454,877	4,441	580	0	0	0	0	0	459,899	1,654	1,103	462,655	
090	Laboratory	105,609	0	0	0	0	0	0	0	105,609	363	242	106,214	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	123,408	0	0	0	0	0	0	0	123,408	424	283	124,115	
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	601,625	345,171	45,101	57,852	427,541	3,111	79,992	15,370	1,575,763	44,266	29,516	1,649,545	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	1,441	188	0	0	0	0	0	1,629	29	20	1,678	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 3,664,387	$ 573,608	$ 73,657	$ 57,852	$ 427,541	$ 3,111	$ 79,992	$ 15,370	$ 3,578,438	$ 51,565	$ 34,384	$ 3,664,387	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 1,903,243	93%							
	Property Tax (line 40)	149,613	7%	$ 2,052,856						
005	Plant Operations and Maintenance			90,580	$ 90,580					
010	Housekeeping			33,839	1,562	$ 35,401				
060	Laundry and Linen			56,741	2,619	1,042	$ 60,402			
065	Dietary			189,137	8,731	3,472	0	$ 201,340		
155	Social Services			5,916	273	109	0	0	$ 6,298	
160	Activities			183,356	8,464	3,366	0	0	0	$ 195,185
165	Administration			156,016	7,202	2,864	0	0	0	0
166	Medical Records			27,967	1,291	513	0	0	0	0
170	Inservice Education - Nursing			42,085	1,943	773	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			13,849	639	254	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			28,102	1,297	516	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,989	923	367	0	0	0	0
083	Speech Pathology			4,347	201	80	0	0	0	0
085	Pharmacy			15,194	701	279	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,180,808	54,507	21,676	60,402	201,340	6,298	195,185
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,930	228	91	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 2,052,856	100%	$ 2,052,856	$ 90,580	$ 35,401	$ 60,402	$ 201,340	$ 6,298	$ 195,185

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 1,903,243	93%								
	Property Tax (line 40)	149,613	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 166,082	$ 166,082					
166	Medical Records				29,772		$ 29,772				
170	Inservice Education - Nursing			$ 44,801							
	ANCILLARY SERVICES										
075	Patient Supplies			0	14,743	1,052	189	$ 15,983	$ 14,818	$ 1,165	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	29,915	7,279	1,305	38,499	35,693	2,806	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	21,279	6,160	1,104	28,543	26,463	2,080	
083	Speech Pathology			0	4,628	1,062	190	5,881	5,452	429	
085	Pharmacy			0	16,174	5,327	955	22,456	20,819	1,637	
090	Laboratory			0	0	1,169	210	1,379	1,278	100	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	1,366	245	1,611	1,494	117	
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			44,801	1,765,016	142,571	25,557	1,933,145	1,792,256	140,888	*
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	5,248	94	17	5,360	4,969	391	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 2,052,856	100%	$ 44,801	$ 1,857,003	$ 166,082	$ 29,772	$ 2,052,856	$ 1,903,243	$ 149,613	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD
Provider NPI: 1568593473
OSHPD Facility Number: 206071095
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 9,874												
055	Interest - Other	61,391												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,662,172												
	Total Costs Allocable as Administration	1,733,437	65%											
167	DPH Licensing Fees	54,530	2%											
168	Professional Liability Insurance	127,193	5%											
169	Quality Assurance Fees	742,309	28%											
174	Caregiver Training	0	0%											
	Total	2,657,469	100%						$ 2,657,469					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 4,629	$ 75,618	$ 14,743	$ 94,990	16,827	$ 10,976	$ 345	$ 805	$ 4,700	$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	9,393	618,193	29,915	657,500	116,477	75,976	2,390	5,575	32,535	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	6,681	528,441	21,279	556,401	98,567	64,294	2,023	4,718	27,533	0
083	Speech Pathology			0	1,453	89,878	4,628	95,959	16,999	11,088	349	814	4,748	0
085	Pharmacy			0	5,078	459,899	16,174	481,151	85,236	55,599	1,749	4,080	23,809	0
090	Laboratory			0	0	105,609	0	105,609	18,709	12,203	384	895	5,226	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	123,408	0	123,408	21,862	14,260	449	1,046	6,107	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			7,703,724	1,833,144	1,575,763	1,765,016	12,877,647	2,281,282	1,488,055	46,811	109,188	637,229	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	1,648	1,629	5,248	8,525	1,510	985	31	72	422	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 2,657,469		$ 7,703,724	$ 1,862,026	$ 3,578,438	$ 1,857,003	$ 15,001,191	$ 2,657,469					
	Total Administrative Costs							$ 2,657,469		$ 1,733,437	$ 54,530	$ 127,193	$ 742,309	$ -
	Unit Cost Multiplier							0.17715054						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 192,600	$ 85,949	$ 195,853	$ 474,402						
	TOTAL FACILITY COSTS							$ 18,133,062						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD
Provider NPI: 1568593473
OSHPD Facility Number: 206071095
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 14)	(Adj 14)	(Adj 14)	(Adj 15)	(Adj 16)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	2,021									
010	Housekeeping	755	755								
060	Laundry and Linen	1,266	1,266	1,266							
065	Dietary	4,220	4,220	4,220							
155	Social Services	132	132	132							
160	Activities	4,091	4,091	4,091							
165	Administration	3,481	3,481	3,481							
166	Medical Records	624	624	624							
170	Inservice Education - Nursing	939	939	939							
	ANCILLARY SERVICES										
075	Patient Supplies	309	309	309						94,990	94,990
077	Specialized Support Surfaces									0	0
080	Physical Therapy	627	627	627						657,500	657,500
081	Respiratory Therapy									0	0
082	Occupational Therapy	446	446	446						556,401	556,401
083	Speech Pathology	97	97	97						95,959	95,959
085	Pharmacy	339	339	339						481,151	481,151
090	Laboratory									105,609	105,609
095	Home Health Services									0	0
100	Other Ancillary Services									123,408	123,408
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	26,346	26,346	26,346	309,935	185,961	7,945,243	7,945,243	7,945,243	12,877,647	12,877,647
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	110	110	110						8,525	8,525
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	45,803	43,782	43,027	309,935	185,961	7,945,243	7,945,243	7,945,243	15,001,191	15,001,191
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 153,112	$ 206,994			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019270902	0.02605257			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 161,528	$ 485,806	$ 328,370	$ 905,230	$ 1,977	$ 61,284	$ 141,617	$ 52,146	$ 140,455
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.68937006	11.29073545	1.05947961	4.86784888	0.00024888	0.00771325	0.01782417	0.00347611	0.00936290
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 573,608	$ 73,657	$ 57,852	$ 427,541	$ 3,111	$ 79,992	$ 15,370	$ 51,565	$ 34,384
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.10145722	1.71186930	0.18665743	2.29909087	0.00039160	0.01006795	0.00193446	0.00343741	0.00229205
	TOTAL CAPITAL COSTS - SCH. 5	$ 2,052,856	$ 90,580	$ 35,401	$ 60,402	$ 201,340	$ 6,298	$ 195,185	$ 44,801	$ 166,082	$ 29,772
	UNIT COST MULTIPLIER (CAPITAL COSTS)	44.81924765	2.06887989	0.82275167	0.19488594	1.08269965	0.00079266	0.02456630	0.00563866	0.01107123	0.00198462

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 114,055	$ 0	$ 114,055	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,473	0	47,473	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	573,608	0	573,608	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 735,136	$ 0	$ 735,136	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 0	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	483,021	483,021	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	546,786	(483,021)	63,765	(Sch 4)
010		Housekeeping - Total	6300	$ 546,786	$ 0	$ 546,786	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 151,659	$ 0	$ 151,659	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	80,428	0	80,428	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,671,156	0	1,671,156	(Sch 5)
040		Property Taxes	7300	144,102	5,511	149,613	(Sch 5)
045		Property Insurance	7400	9,874	0	9,874	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 61,391	$ 61,391	(Sch 6)
057		**Subtotal 005 - 055**		$ 3,339,141	$ 66,902	$ 3,406,043	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	309,405	309,405	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	348,503	(309,405)	39,098	(Sch 4)
060		Laundry and Linen - Total	6400	$ 348,503	$ 0	$ 348,503	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 554,222	$ 0	$ 554,222	(Sch 3)
065	.20-.39	Fringe Benefits	6500	287,792	0	287,792	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	365,029	0	365,029	(Sch 4)
065		Dietary - Total	6500	$ 1,207,043	$ 0	$ 1,207,043	
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	71,041	0	71,041	(Sch 4)
075		Patient Supplies - Total	8100	$ 71,041	$ 0	$ 71,041	
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 MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	608,905	0	608,905	(Sch 4)
080		Physical Therapy - Total	8200	$ 608,905	$ 0	$ 608,905	
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	521,834	0	521,834	(Sch 4)
082		Occupational Therapy - Total	8250	$ 521,834	$ 0	$ 521,834	
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	88,441	0	88,441	(Sch 4)
083		Speech Pathology - Total	8280	$ 88,441	$ 0	$ 88,441	
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	454,877	0	454,877	(Sch 4)
085		Pharmacy - Total	8300	$ 454,877	$ 0	$ 454,877	
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	105,609	0	105,609	(Sch 4)
090		Laboratory - Total	8400	$ 105,609	$ 0	$ 105,609	
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	123,408	0	123,408	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 123,408	$ 0	$ 123,408	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,974,115	$ 0	$ 1,974,115	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 4,992,594	$ 0	$ 4,992,594	(Sch 2)
105	.20-.39	Fringe Benefits	6110	2,351,024	0	2,351,024	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	629,405	(27,780)	601,625	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 7,973,023	$ (27,780)	$ 7,945,243	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 7,973,023	$ (27,780)	$ 7,945,243	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 132,668	$ 0	$ 132,668	(Sch 2)
155	.20-.39	Fringe Benefits	6600	20,444	0	20,444	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,156	0	1,156	(Sch 4)
155		Social Services - Total	6600	$ 154,268	$ 0	$ 154,268	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568593473

OSHPD Facility Number:
206071095

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 125,326	$ 0	$ 125,326	(Sch 2)
160	.20-.39	Fringe Benefits	6700	81,668	0	81,668	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,391	0	19,391	(Sch 4)
160		Activities - Total	6700	$ 226,385	$ 0	$ 226,385	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 890,896	$ (111,835)	$ 779,061	(Sch 6)
165	.20-.39	Fringe Benefits	6900	327,567	(19,272)	308,295	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	2,537,192	(1,962,376)	574,816	(Sch 6)
165		Administration - Total	6900	$ 3,755,655	$ (2,093,483)	$ 1,662,172	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 0	$ 111,835	$ 111,835	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	19,272	19,272	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	25,140	25,140	(Sch 4)
166		Medical Records - Total	6900	$ 0	$ 156,247	$ 156,247	
167		CDPH Licensing Fees	6900	$ 0	$ 54,530	$ 54,530	(Sch 6)
168		Professional Liability Insurance	6900	$ 0	$ 127,193	$ 127,193	(Sch 6)
169		Quality Assurance Fees	6900	$ 0	$ 742,309	$ 742,309	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 106,146	$ 0	$ 106,146	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,405	0	21,405	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,460	0	1,460	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 129,011	$ 0	$ 129,011	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 4,265,319	$ (1,013,204)	$ 3,252,115	
200		**Total**		**$ 19,107,144**	**$ (974,082)**	**$ 18,133,062**	

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI: 1568593473

OSHPD Facility Number: 206071095

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	483,021								483,021
010	4	Housekeeping - Other - Nonlabor	(483,021)								(483,021)
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	5,511					5,511			
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	61,391	61,391							
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	309,405								309,405
060	4	Laundry and Linen - Other - Nonlabor	(309,405)								(309,405)
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI: 1568593473

OSHPD Facility Number: 206071095

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(27,780)						(15,200)	(12,580)	
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(111,835)							(111,835)	
165	2	Administration - Fringe Benefits	(19,272)							(19,272)	
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(1,962,376)	(61,391)	(54,530)	(127,193)	(742,309)	(5,511)	15,200	(12,560)	
166	1	Medical Records - Salaries and Wages	111,835							111,835	
166	2	Medical Records - Fringe Benefits	19,272							19,272	
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	25,140							25,140	
167	4	CDPH Licensing Fees	54,530		54,530						
168	4	Professional Liability Insurance	127,193			127,193					
169	4	Quality Assurance Fees	742,309				742,309				
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI: 1568593473

OSHPD Facility Number: 206071095

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($974,082) (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

Provider NPI: 1568593473

OSHPD Facility Number: 206071095

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest - Property, Plant, and Equipment									
055	4	Interest - Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name: WINDSOR MANOR REHABILITATION CENTER OF CONCORD

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Care Ancillary Services - Salaries and Wages									
101	2	Subacute Care Ancillary Services - Fringe Benefits									
101	3	Subacute Care Ancillary Services - Agency Staff									
101	4	Subacute Care Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits									
102	3	Subacute Pediatric Ancillary Services - Agency Staff									
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care - Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered Care - Salaries and Wages									
115	2	Mentally Disordered Care - Fringe Benefits									
115	3	Mentally Disordered Care - Agency Staff									
115	4	Mentally Disordered Care - Other - Nonlabor									
120	1	Developmentally Disabled Care - Salaries and Wages									
120	2	Developmentally Disabled Care - Fringe Benefits									
120	3	Developmentally Disabled Care - Agency Staff									
120	4	Developmentally Disabled Care - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatric - Salaries and Wages									
126	2	Subacute Care - Pediatric - Fringe Benefits									
126	3	Subacute Care - Pediatric - Agency Staff									
126	4	Subacute Care - Pediatric - Other - Nonlabor									

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Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages									
128	2	Transitional Inpatient Care - Fringe Benefits									
128	3	Transitional Inpatient Care - Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care - Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber - Salaries and Wages									
140	2	Beauty and Barber - Fringe Benefits									
140	3	Beauty and Barber - Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor	(163,226)	(932)	(617,322)	(1,383)	(191,219)				
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(163,226)	(932)	(617,322)	(1,383)	(191,219)	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
WINDSOR MANOR REHABILITATION CENTER OF CONCORD	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1568593473	17

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		$2,537,192	($61,391)	$2,475,801	*
	10.5	055	4	8A-1	055	4	Interest - Other		0	61,391	61,391	
							To reclassify interest expenses to the appropriate cost center fc proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$2,475,801	($54,530)	$2,421,271	*
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees		0	54,530	54,530	
							To reclassify facility license fees to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506					
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$2,421,271	($127,193)	$2,294,078	*
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		0	127,193	127,193	
							To reclassify liability insurance 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					
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$2,294,078	($742,309)	$1,551,769	*
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees		0	742,309	742,309	
							To reclassify quality assurance fees 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					
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$1,551,769	($5,511)	$1,546,258	*
	10.5	040	4	8A-1	040	4	Property Taxes		144,102	5,511	149,613	
							To reclassify property tax expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					

*Balance carried forward from prior/to subsequent adjustments

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor		$629,405	($15,200)	$614,205	*
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,546,258	15,200	1,561,458	*
							To reclassify medical director fees to the appropriate cost center.					
							42 CFR 483.75(i)(2), 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 52000(b)					
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	$614,205	($12,580)	$601,625	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		890,896	(111,835)	779,061	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits		327,567	(19,272)	308,295	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	1,561,458	(12,560)	1,548,898	*
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages		0	111,835	111,835	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits		0	19,272	19,272	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor		0	25,140	25,140	
							To reclassify medical records expenses to the appropriate cost centers for proper cost determination.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
8	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		$546,786	($483,021)	$63,765	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		348,503	(309,405)	39,098	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		0	483,021	483,021	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		0	309,405	309,405	
							To reclassify the labor portion of agency costs to the appropriate cost centers.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 52502(c)(1)					

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	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$1,548,898		
9							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			($163,226)	
10							To abate nonpatient food sales against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			(932)	
11							To abate other revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328			(617,322)	
12							To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2			(1,383)	
13							To adjust reported home office costs to agree with the SnF Management Company, Inc. home office audit report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(191,219) ($974,082)	$574,816

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Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
14	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	2,021	2,021
	10.7	010	1, 2	7	010		Housekeeping	0	755	755
	10.7	060	1, 2, 3	7	060		Laundry and Linen	0	1,266	1,266
	10.7	065	1, 2, 3	7	065		Dietary	0	4,220	4,220
	10.7	075	1, 2, 3	7	075		Patient Supplies	0	309	309
	10.7	080	1, 2, 3	7	080		Physical Therapy	0	627	627
	10.7	082	1, 2, 3	7	082		Occupational Therapy	0	446	446
	10.7	083	1, 2, 3	7	083		Speech Pathology	0	97	97
	10.7	085	1, 2, 3	7	085		Pharmacy	0	339	339
	10.7	105	1, 2, 3	7	105		Skilled Nursing Care	0	26,346	26,346
	10.7	140	1, 2, 3	7	140		Beauty and Barber	0	110	110
	10.7	155	1, 2, 3	7	155		Social Services	0	132	132
	10.7	160	1, 2, 3	7	160		Activities	0	4,091	4,091
	10.7	165	1, 2, 3	7	165		Administration	0	3,481	3,481
	10.7	166	1, 2, 3	7	166		Medical Records	0	624	624
	10.7	170	1, 2, 3	7	170		Inservice Education - Nursing	0	939	939
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	45,803	45,803
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	43,782	43,782
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	43,027	43,027
							To adjust square footage statistics to agrees with the prior year's audited amount.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
15	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	0	309,935	309,935
	10.7	175	4	7	N/A		Total Statistics - Laundry Pounds	0	309,935	309,935
							To establish pounds of laundry statistics for proper allocation of cost.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
16	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	0	185,961	185,961
	10.7	175	5	7	N/A		Total Statistics - Patient Meals	0	185,961	185,961
							To establish patient meals statistics for proper allocation of cost.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

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							ADJUSTMENT TO REPORTED PATIENT DAYS			
17	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Report Date: August 31, 2011 Payment Period: January 1, 2010 through August 15, 2011 Service Period: January 1, 2010 through December 31, 2010 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	45,909	(174)	45,735