

**REPORT
ON THE
RATE SETTING AUDIT
WINDSOR PALMS CARE CENTER OF ARTESIA
ARTESIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1467481630
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

June 12, 2013

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

WINDSOR PALMS CARE CENTER OF ARTESIA
NATIONAL PROVIDER IDENTIFIER (NPI) 1467481630
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,757, which resulted from Medi-Cal overpayment.

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

Ash Chawla
Page 3

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 PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility No.:
206190795

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	\$ 7,640,590	\$ 71.14
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,338,828	\$ 12.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,623,300	\$ 24.43
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 2,032,397	\$ 18.92
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 225,865	\$ 2.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 58,732	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 171,009	\$ 1.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,170,767	\$ 10.90
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,429,203	\$ 13.31
11	Cost of Routine Service/Audited Total Costs	\$ 17,291,481	\$ 16,690,689	\$ 155.41
12	Total Patient Days (Adj)	107,398	107,398	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 161.00	\$ 155.41	
14	Overpayments (Adj 28, 29)	\$ 0	\$ 4,757	
15	Medi-Cal Days (Adj 26)	89,976	87,427	
16	Medi-Cal Managed Care Days (Adj 27)		3,463	
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 PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility No.:
206190795

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 PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility No.:
206190795

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 241,325	\$ 241,325		
160	Activities	325,643		\$ 325,643	
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	7,073,622	241,325	325,643	7,640,590
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	\$ 7,640,590	\$ 241,325	\$ 325,643	\$ 7,640,590

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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	\$ 232,641	\$ 232,641										
010	Housekeeping	0	2,145	\$ 2,145									
060	Laundry and Linen	0	16,575	154	\$ 16,729								
065	Dietary	829,935	30,861	287	0	\$ 861,083							
155	Social Services	N/A	1,793	17	0	0	\$ 1,810						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	10,579	98	0	0	0	0		\$ 10,677	\$ 10,677		
166	Medical Records	241,104	0	0	0	0	0	0		241,104		\$ 241,104	
170	Inservice Education - Nursing	73,023	0	0	0	0	0	0	\$ 73,023				
ANCILLARY SERVICES													
075	Patient Supplies		369	3	0	0	0	0	0	372	20	457	\$ 849
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	36	812	848
080	Physical Therapy		1,424	13	0	0	0	0	0	1,437	395	8,911	10,743
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,159	11	0	0	0	0	0	1,170	403	9,098	10,670
083	Speech Pathology		213	2	0	0	0	0	0	215	142	3,203	3,560
085	Pharmacy		1,038	10	0	0	0	0	0	1,047	357	8,072	9,477
090	Laboratory		0	0	0	0	0	0	0	0	14	305	319
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	38	850	887
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		166,071	1,545	16,729	861,083	1,810	0	73,023	1,120,261	9,269	209,298	1,338,828 *
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		415	4	0	0	0	0	0	419	4	99	522
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,376,703	\$ 232,641	\$ 2,145	\$ 16,729	\$ 861,083	\$ 1,810	\$ -	\$ 73,023	\$ 1,124,922	\$ 10,677	\$ 241,104	\$ 1,376,703

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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	\$ 466,174	\$ 466,174										
010	Housekeeping	517,716	4,297	\$ 522,013									
060	Laundry and Linen	342,263	33,213	37,538	\$ 413,014								
065	Dietary	674,062	61,840	69,892	0	\$ 805,794							
155	Social Services	2,080	3,593	4,061	0	0	\$ 9,733						
160	Activities	30,555	0	0	0	0	0	\$ 30,555					
165	Administration	N/A	21,199	23,959	0	0	0	0		\$ 45,157	\$ 45,157		
166	Medical Records	14,794	0	0	0	0	0	0		14,794		\$ 14,794	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	23,801	739	836	0	0	0	0	0	25,376	86	28	\$ 25,490
077	Specialized Support Surfaces	52,371	0	0	0	0	0	0	0	52,371	152	50	52,573
080	Physical Therapy	552,822	2,853	3,225	0	0	0	0	0	558,900	1,669	547	561,116
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	568,946	2,322	2,624	0	0	0	0	0	573,892	1,704	558	576,155
083	Speech Pathology	203,316	427	483	0	0	0	0	0	204,227	600	197	205,023
085	Pharmacy	504,652	2,079	2,350	0	0	0	0	0	509,082	1,512	495	511,089
090	Laboratory	19,692	0	0	0	0	0	0	0	19,692	57	19	19,768
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	54,798	0	0	0	0	0	0	0	54,798	159	52	55,009
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	603,276	332,778	376,107	413,014	805,794	9,733	30,555	0	2,571,257	39,200	12,842	2,623,300 *
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	832	940	0	0	0	0	0	1,772	18	6	1,796
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,631,318	\$ 466,174	\$ 522,013	\$ 413,014	\$ 805,794	\$ 9,733	\$ 30,555	\$ -	\$ 4,571,367	\$ 45,157	\$ 14,794	\$ 4,631,318

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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)	\$ 2,086,841	90%							
	Property Tax (line 40)	231,915	10%	\$ 2,318,756						
005	Plant Operations and Maintenance			67,234	\$ 67,234					
010	Housekeeping			20,756	620	\$ 21,376				
060	Laundry and Linen			160,413	4,790	1,537	\$ 166,740			
065	Dietary			298,674	8,919	2,862	0	\$ 310,455		
155	Social Services			17,352	518	166	0	0	\$ 18,037	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			102,385	3,057	981	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,571	107	34	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,782	412	132	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,215	335	107	0	0	0	0
083	Speech Pathology			2,064	62	20	0	0	0	0
085	Pharmacy			10,043	300	96	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			1,607,250	47,995	15,401	166,740	310,455	18,037	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			4,017	120	38	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,318,756	100%	\$ 2,318,756	\$ 67,234	\$ 21,376	\$ 166,740	\$ 310,455	\$ 18,037	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 2,086,841	90%							
	Property Tax (line 40)	231,915	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 106,423	\$ 106,423				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,712	202	0	\$ 3,913	\$ 3,522	\$ 391
077	Specialized Support Surfaces			0	0	358	0	358	323	36
080	Physical Therapy			0	14,325	3,933	0	18,258	16,432	1,826
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,657	4,016	0	15,673	14,105	1,568
083	Speech Pathology			0	2,146	1,414	0	3,560	3,204	356
085	Pharmacy			0	10,439	3,563	0	14,002	12,602	1,400
090	Laboratory			0	0	135	0	135	121	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	375	0	375	338	38
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			0	2,165,877	92,384	0	2,258,262	2,032,397	225,865
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,176	44	0	4,219	3,797	422
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,318,756	100%	\$ -	\$ 2,212,333	\$ 106,423	\$ -	\$ 2,318,756	\$ 2,086,841	\$ 231,915

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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. 51% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 21,553												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,624,839												
	Total Costs Allocable as Administration	1,646,392	51%											
167	CDPH Licensing Fees	67,657	2%											
168	Professional Liability Insurance	196,996	6%											
169	Quality Assurance Fees	1,348,683	41%											
174	Caregiver Training	0	0%											
	Total	3,259,728	100%						\$ 3,259,728					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 372	\$ 25,376	\$ 3,712	\$ 29,460	6,176	\$ 3,119	\$ 128	\$ 373	\$ 2,555	\$ -
077	Specialized Support Surfaces			0	0	52,371	0	52,371	10,979	5,545	228	663	4,542	0
080	Physical Therapy			0	1,437	558,900	14,325	574,663	120,472	60,847	2,500	7,281	49,844	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,170	573,892	11,657	586,719	123,000	62,123	2,553	7,433	50,890	0
083	Speech Pathology			0	215	204,227	2,146	206,588	43,309	21,874	899	2,617	17,919	0
085	Pharmacy			0	1,047	509,082	10,439	520,568	109,132	55,119	2,265	6,595	45,152	0
090	Laboratory			0	0	19,692	0	19,692	4,128	2,085	86	249	1,708	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	54,798	0	54,798	11,488	5,802	238	694	4,753	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			7,640,590	1,120,261	2,571,257	2,165,877	13,497,985	2,829,710	1,429,203	58,732	171,009	1,170,767	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	419	1,772	4,176	6,367	1,335	674	28	81	552	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,259,728		\$ 7,640,590	\$ 1,124,922	\$ 4,571,367	\$ 2,212,333	\$ 15,549,211	\$ 3,259,728					
	Total Administrative Costs							\$ 3,259,728		\$ 1,646,392	\$ 67,657	\$ 196,996	\$ 1,348,683	\$ -
	Unit Cost Multiplier							0.20963945						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 251,781	\$ 59,951	\$ 106,423	\$ 418,156							
	TOTAL FACILITY COSTS							\$ 19,227,095						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 23)	Plant Ops (SQ FT) 5 (Adj 23)	Hskpng (SQ FT) 10 (Adj 23)	Laundry (LBS) 60 (Adj 24)	Dietary (MEALS) 65 (Adj 25)	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	1,205									
010	Housekeeping	372	372								
060	Laundry and Linen	2,875	2,875	2,875							
065	Dietary	5,353	5,353	5,353							
155	Social Services	311	311	311							
160	Activities										
165	Administration	1,835	1,835	1,835							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	64	64	64						29,460	29,460
077	Specialized Support Surfaces									52,371	52,371
080	Physical Therapy	247	247	247						574,663	574,663
081	Respiratory Therapy									0	0
082	Occupational Therapy	201	201	201						586,719	586,719
083	Speech Pathology	37	37	37						206,588	206,588
085	Pharmacy	180	180	180						520,568	520,568
090	Laboratory									19,692	19,692
095	Home Health Services									0	0
100	Other Ancillary Services									54,798	54,798
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,806	28,806	28,806	536,990	316,152	7,676,898	7,676,898	7,676,898	13,497,985	13,497,985
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	72	72	72						6,367	6,367
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,558	40,353	39,981	536,990	316,152	7,676,898	7,676,898	7,676,898	15,549,211	15,549,211
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 241,325 0.031435223	\$ 325,643 0.042418565			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 232,641 5.76514757	\$ 2,145 0.05364135	\$ 16,729 0.03115331	\$ 861,083 2.72363603	\$ 1,810 0.00023573	\$ - 0.00000000	\$ 73,023 0.00951205	\$ 10,677 0.00068669	\$ 241,104 0.01550587
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 466,174 11.55240007	\$ 522,013 13.05653918	\$ 413,014 0.76912736	\$ 805,794 2.54875393	\$ 9,733 0.00126788	\$ 30,555 0.00398012	\$ - 0.00000000	\$ 45,157 0.00290416	\$ 14,794 0.00095143
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,318,756 55.79565908	\$ 67,234 1.66614054	\$ 21,376 0.53464870	\$ 166,740 0.31050818	\$ 310,455 0.98198015	\$ 18,037 0.00234950	\$ - 0.00000000	\$ - 0.00000000	\$ 106,423 0.00684430	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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	\$ 177,853	\$ 0	\$ 177,853	(Sch 3)
005	.20-.39	Fringe Benefits	6200	54,788	0	54,788	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	511,409	(45,235)	466,174	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 744,050	\$ (45,235)	\$ 698,815	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	519,616	(1,900)	517,716	(Sch 4)
010		Housekeeping - Total	6300	\$ 519,616	\$ (1,900)	\$ 517,716	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	80,122	0	80,122	(Sch 5)
025		Depreciation: Equipment	7140	103,270	0	103,270	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	21,475	21,475	(Sch 5)
035		Leases and Rentals	7200	1,839,592	0	1,839,592	(Sch 5)
040		Property Taxes	7300	217,100	14,815	231,915	(Sch 5)
045		Property Insurance	7400	21,553	0	21,553	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	42,382	42,382	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 3,525,303	\$ 31,537	\$ 3,556,840	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	347,573	(5,310)	342,263	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 347,573	\$ (5,310)	\$ 342,263	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 616,279	\$ 0	\$ 616,279	(Sch 3)
065	.20-.39	Fringe Benefits	6500	213,656	0	213,656	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	674,062	0	674,062	(Sch 4)
065		Dietary - Total	6500	\$ 1,503,997	\$ 0	\$ 1,503,997	
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	76,172	(52,371)	23,801	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,172	\$ (52,371)	\$ 23,801	
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	52,371	52,371	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 52,371	\$ 52,371	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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	552,822	0	552,822	(Sch 4)
080		Physical Therapy - Total	8200	\$ 552,822	\$ 0	\$ 552,822	
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	568,946	0	568,946	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 568,946	\$ 0	\$ 568,946	
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	203,316	0	203,316	(Sch 4)
083		Speech Pathology - Total	8280	\$ 203,316	\$ 0	\$ 203,316	
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	504,652	0	504,652	(Sch 4)
085		Pharmacy - Total	8300	\$ 504,652	\$ 0	\$ 504,652	
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	19,692	0	19,692	(Sch 4)
090		Laboratory - Total	8400	\$ 19,692	\$ 0	\$ 19,692	
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	54,798	0	54,798	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 54,798	\$ 0	\$ 54,798	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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		\$ 1,980,398	\$ 0	\$ 1,980,398	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 5,398,000	\$ 0	\$ 5,398,000	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,675,622	0	1,675,622	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	664,352	(61,076)	603,276	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 7,737,974	\$ (61,076)	\$ 7,676,898	
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 PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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		\$ 7,737,974	\$ (61,076)	\$ 7,676,898
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 182,107	\$ 0	\$ 182,107 (Sch 2)
155	.20-.39	Fringe Benefits	6600	59,218	0	59,218 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,080	0	2,080 (Sch 4)
155		Social Services - Total	6600	\$ 243,405	\$ 0	\$ 243,405

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINDSOR PALMS CARE CENTER OF ARTESIA

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

Provider NPI:
1467481630

OSHPD Facility Number:
206190795

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	\$ 239,824	\$ 0	\$ 239,824	(Sch 2)
160	.20-.39	Fringe Benefits	6700	85,819	0	85,819	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	30,555	0	30,555	(Sch 4)
160		Activities - Total	6700	\$ 356,198	\$ 0	\$ 356,198	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 850,559	\$ (193,756)	\$ 656,803	(Sch 6)
165	.20-.39	Fringe Benefits	6900	223,309	(47,348)	175,961	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	3,071,194	(2,279,119)	792,075	(Sch 6)
165		Administration - Total	6900	\$ 4,145,062	\$ (2,520,223)	\$ 1,624,839	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 0	\$ 193,756	\$ 193,756	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	47,348	47,348	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	14,794	14,794	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 255,898	\$ 255,898	
167		CDPH Licensing Fees	6900	\$ 0	\$ 67,657	\$ 67,657	(Sch 6)
168		Professional Liability Insurance	6900	\$ 0	\$ 196,996	\$ 196,996	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 1,348,683	\$ 1,348,683	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,546	\$ 0	\$ 57,546	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,477	0	15,477	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,023	\$ 0	\$ 73,023	
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		\$ 4,817,688	\$ (650,989)	\$ 4,166,699	
200		Total		\$ 19,912,933	\$ (685,838)	\$ 19,227,095	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 506,098	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1467481630		29
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 purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$506,098	\$506,098

Provider Name							Fiscal Period	Provider NPI	Adjustments		
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467481630	29		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$3,071,194	(\$42,382)	\$3,028,812 *	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipmen To reclassify interest expense to the appropriate cost cente 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	0	42,382	42,382	
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$3,028,812	(\$67,657)	\$2,961,155 *	
	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	67,657	67,657	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,961,155	(\$196,996)	\$2,764,159 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52506	0	196,996	196,996	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$2,764,159	(\$1,348,683)	\$1,415,476 *	
	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To reclassify quality assurance fees to the quality assurance fees cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52100, 52101 and 52506	0	1,348,683	1,348,683	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467481630		29	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$850,559	(\$193,756)	\$656,803	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	223,309	(47,348)	175,961	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,415,476	(14,794)	1,400,682 *	
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	193,756	193,756	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	0	47,348	47,348	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	14,794	14,794	
							To reclassify the medical records service fees to the appropriate cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,400,682	(\$14,815)	\$1,385,867 *	
	10.5	040	4	8A-1	040	4	Property Taxes	217,100	14,815	231,915	
							To reclassify personal property tax expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$664,352	(\$21,600)	\$642,752 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,385,867	21,600	1,407,467 *	
							To reclassify medical director fees to the appropriate cost center. 42 CFR 413.20 and 413.24 / CCR, Title 22, Section 72305 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,407,467	(\$21,475)	\$1,385,992 *	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	0	21,475	21,475	
							To reclassify amortized expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467481630		29	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$76,172	(\$52,371)	\$23,801	
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	0	52,371	52,371	
							To reclassify specialized support surface expenses to the appropriate cost center.				
							42 CFR 413.5, 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467481630		29
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 COSTS</u>										
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$511,409		
11							To eliminate repair or maintenance building expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(\$44,110)	
12							To eliminate repair or maintenance equipment expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		<u>(1,125)</u> <u>(\$45,235)</u>	\$466,174
13	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor To eliminate other non-medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$519,616	(\$1,900)	\$517,716
14	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To abate laundry and linen revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	\$347,573	(\$5,310)	\$342,263
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate medical supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	* \$642,752	(\$39,476)	\$603,276

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467481630		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$1,385,992		
16							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			(\$55,818)	
17							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			(81,081)	
18							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			(41,546)	
19							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			(13,390)	
20							To eliminate non-allowable lobbying fees. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2139			(4,833)	
21							To eliminate legal expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)			(23,013)	
22							To adjust reported home office costs to agree with the SnF Management Company, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			<u>(374,236)</u> <u>(\$593,917)</u> \$792,075	
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1467481630		29
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>											
23	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,205	1,205	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	372	372	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	2,875	2,875	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	5,353	5,353	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	64	64	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	247	247	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	201	201	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	37	37	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	180	180	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	28,806	28,806	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	72	72	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	311	311	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,835	1,835	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	0	41,558	41,558	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	0	40,353	40,353	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	0	39,981	39,981	
To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
24	10.7	105	4	7	105	N/A	Skilled Nursing Care (Clean, Dry Pounds)	0	536,990	536,990	
	10.7	175	4	7	N/A	N/A	Total Statistics - Clean, Dry Pounds	0	536,990	536,990	
To include pounds of laundry statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											
25	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	316,152	316,152	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	316,152	316,152	
To include dietary meals statistics to properly allocate indirect costs. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2306											

Provider Name							Fiscal Period			Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1467481630		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
26	4.1	5	2	1	15	N/A	Medi-Cal Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 29, 2012 Report Date: November 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	89,976	(2,549)	87,427		
27	Not Reported			1	16	N/A	Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	3,463	3,463		

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINDSOR PALMS CARE CENTER OF ARTESIA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467481630		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
28	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayment because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$144	\$144 *
29	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	*	\$144	\$4,613 \$4,757

*Balance carried forward from prior/to subsequent adjustments