

**REPORT
ON THE
RATE SETTING AUDIT**

**WINSOR HOUSE CONVALESCENT HOSPITAL
VACAVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1336162775**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Jonathan Pacheco**



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



EDMUND G. BROWN JR.
GOVERNOR

May 24, 2013

Rick Dumdumaya
Accounts Receivable Manager
Paksn, Inc.
540 West Monte Vista Avenue
Vacaville, CA 95688

WINSOR HOUSE CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1336162775
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1336162775

OSHPD Facility No.:

206481105

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	\$ 2,686,183	\$ 111.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 716,724	\$ 29.73
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 587,296	\$ 24.36
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 358,811	\$ 14.88
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,946	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,309	\$ 0.97
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 175,336	\$ 7.27
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 21,532	\$ 0.89
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 212,847	\$ 8.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 604,585	\$ 25.08
11	Cost of Routine Service/Audited Total Costs	\$ 5,423,839	\$ 5,408,570	\$ 224.33
12	Total Patient Days (Adj)	24,110	24,110	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 224.96	\$ 224.33	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	17,211	150	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 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:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility No.:
206481105

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	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility No.:
206481105

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 48,608	\$ 48,608		
160	Activities	98,759		\$ 98,759	
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	2,538,816	48,608	98,759	2,686,183 *
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	\$ 2,686,183	\$ 48,608	\$ 98,759	\$ 2,686,183

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	\$ 70,534	\$ 70,534										
010	Housekeeping	219,595	-	\$ 219,595									
060	Laundry and Linen	52,711	1,242	3,866	\$ 57,819								
065	Dietary	303,958	2,682	8,351	0	\$ 314,991							
155	Social Services	N/A	1,242	3,866	0	0	\$ 5,108						
160	Activities	N/A	1,242	3,866	0	0	0	\$ 5,108					
165	Administration	N/A	4,222	13,145	0	0	0	0		\$ 17,367	\$ 17,367		
166	Medical Records	58,247	0	0	0	0	0	0		58,247		\$ 58,247	
170	Inservice Education - Nursing	33,608	0	0	0	0	0	0	\$ 33,608				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	28	94	\$ 122
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		497	1,546	0	0	0	0	0	2,043	1,470	4,930	8,443
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		497	1,546	0	0	0	0	0	2,043	870	2,918	5,832
083	Speech Pathology		0	0	0	0	0	0	0	0	453	1,520	1,973
085	Pharmacy		0	0	0	0	0	0	0	0	627	2,102	2,729
090	Laboratory		0	0	0	0	0	0	0	0	68	228	296
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	67	224	291
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		58,414	181,862	57,819	314,991	5,108	5,108	33,608	656,910	13,738	46,077	716,724
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		497	1,546	0	0	0	0	0	2,043	46	154	2,243
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 738,653	\$ 70,534	\$ 219,595	\$ 57,819	\$ 314,991	\$ 5,108	\$ 5,108	\$ 33,608	\$ 663,039	\$ 17,367	\$ 58,247	\$ 738,653

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	\$ 166,154	\$ 166,154										
010	Housekeeping	25,815	0	\$ 25,815									
060	Laundry and Linen	16,465	2,925	454	\$ 19,845								
065	Dietary	203,364	6,319	982	0	\$ 210,664							
155	Social Services	2,145	2,925	454	0	0	\$ 5,525						
160	Activities	4,669	2,925	454	0	0	0	\$ 8,049					
165	Administration	N/A	9,946	1,545	0	0	0	0		\$ 11,491	\$ 11,491		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	8,727	0	0	0	0	0	0	0	8,727	19	0	\$ 8,746
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	452,138	1,170	182	0	0	0	0	0	453,490	973	0	454,462
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	265,132	1,170	182	0	0	0	0	0	266,484	576	0	267,060
083	Speech Pathology	141,292	0	0	0	0	0	0	0	141,292	300	0	141,592
085	Pharmacy	195,428	0	0	0	0	0	0	0	195,428	415	0	195,843
090	Laboratory	21,197	0	0	0	0	0	0	0	21,197	45	0	21,242
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	20,823	0	0	0	0	0	0	0	20,823	44	0	20,867
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	175,141	137,604	21,379	19,845	210,664	5,525	8,049	0	578,206	9,090	0	587,296 *
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	8,152	1,170	182	0	0	0	0	0	9,504	30	0	9,534
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,706,642	\$ 166,154	\$ 25,815	\$ 19,845	\$ 210,664	\$ 5,525	\$ 8,049	\$ -	\$ 1,695,151	\$ 11,491	\$ -	\$ 1,706,642

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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)	\$ 371,299	94%							
	Property Tax (line 40)	22,710	6%	\$ 394,009						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			6,937	0	0	\$ 6,937			
065	Dietary			14,983	0	0	0	\$ 14,983		
155	Social Services			6,937	0	0	0	0	\$ 6,937	
160	Activities			6,937	0	0	0	0	0	\$ 6,937
165	Administration			23,585	0	0	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			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,775	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,775	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			326,306	0	0	6,937	14,983	6,937	6,937
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			2,775	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 394,009	100%	\$ 394,009	\$ -	\$ -	\$ 6,937	\$ 14,983	\$ 6,937	\$ 6,937

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 371,299	94%							
	Property Tax (line 40)	22,710	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,585	\$ 23,585				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	38	0	\$ 38	\$ 36	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,775	1,996	0	4,771	4,496	275
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,775	1,182	0	3,956	3,728	228
083	Speech Pathology			0	0	615	0	615	580	35
085	Pharmacy			0	0	851	0	851	802	49
090	Laboratory			0	0	92	0	92	87	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	91	0	91	85	5
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	362,100	18,657	0	380,757	358,811	21,946
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	2,775	62	0	2,837	2,674	164
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 394,009	100%	\$ -	\$ 370,424	\$ 23,585	\$ -	\$ 394,009	\$ 371,299	\$ 22,710

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 2% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,746												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	757,531												
	Total Costs Allocable as Administration	764,277	58%											
167	CDPH Licensing Fees	29,466	2%											
168	Professional Liability Insurance	221,649	17%											
169	Quality Assurance Fees	269,068	21%											
174	Caregiver Training	27,219	2%											
	Total	1,311,679	100%						\$ 1,311,679					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 8,727	\$ -	\$ 8,727	2,114	\$ 1,232	\$ 47	\$ 357	\$ 434	\$ 44
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,043	453,490	2,775	458,308	111,020	64,688	2,494	18,760	22,774	2,304
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,043	266,484	2,775	271,302	65,720	38,293	1,476	11,105	13,481	1,364
083	Speech Pathology			0	0	141,292	0	141,292	34,227	19,943	769	5,784	7,021	710
085	Pharmacy			0	0	195,428	0	195,428	47,340	27,584	1,063	8,000	9,711	982
090	Laboratory			0	0	21,197	0	21,197	5,135	2,992	115	868	1,053	107
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	20,823	0	20,823	5,044	2,939	113	852	1,035	105
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			2,686,183	656,910	578,206	362,100	4,283,399	1,037,609	604,585	23,309	175,336	212,847	21,532
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	2,043	9,504	2,775	14,322	3,469	2,021	78	586	712	72
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,311,679		\$ 2,686,183	\$ 663,039	\$ 1,695,151	\$ 370,424	\$ 5,414,797	\$ 1,311,679					
	Total Administrative Costs							\$ 1,311,679		\$ 764,277	\$ 29,466	\$ 221,649	\$ 269,068	\$ 27,219
	Unit Cost Multiplier							0.24223974						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,614	\$ 11,491	\$ 23,585	\$ 110,690							
	TOTAL FACILITY COSTS							\$ 6,837,166						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	250	250	250							
065	Dietary	540	540	540							
155	Social Services	250	250	250							
160	Activities	250	250	250							
165	Administration	850	850	850							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									8,727	8,727
077	Specialized Support Surfaces									0	0
080	Physical Therapy	100	100	100						458,308	458,308
081	Respiratory Therapy									0	0
082	Occupational Therapy	100	100	100						271,302	271,302
083	Speech Pathology									141,292	141,292
085	Pharmacy									195,428	195,428
090	Laboratory									21,197	21,197
095	Home Health Services									0	0
100	Other Ancillary Services									20,823	20,823
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,760	11,760	11,760	118,058	71,550	2,713,957	2,713,957	2,713,957	4,283,399	4,283,399
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	100	100	100						14,322	14,322
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,200	14,200	14,200	118,058	71,550	2,713,957	2,713,957	2,713,957	5,414,797	5,414,797
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 48,608 0.01791038	\$ 98,759 0.036389302			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 70,534 4.96718310	\$ 219,595 15.46443662	\$ 57,819 0.48975000	\$ 314,991 4.40239098	\$ 5,108 0.00188209	\$ 5,108 0.00188209	\$ 33,608 0.01238339	\$ 17,367 0.00320730	\$ 58,247 0.01075701
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 166,154 11.70098592	\$ 25,815 1.81795775	\$ 19,845 0.16809311	\$ 210,664 2.94429391	\$ 5,525 0.00203568	\$ 8,049 0.00296568	\$ - 0.00000000	\$ 11,491 0.00212217	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 394,009 27.74711268	\$ - 0.00000000	\$ - 0.00000000	\$ 6,937 0.05875738	\$ 14,983 0.20941217	\$ 6,937 0.00255597	\$ 6,937 0.00255597	\$ - 0.00000000	\$ 23,585 0.00435567	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	\$ 49,161	\$ 0	\$ 49,161	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,373	0	21,373	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	166,154	0	166,154	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 236,688	\$ 0	\$ 236,688	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 152,135	\$ 0	\$ 152,135	(Sch 3)
010	.20-.39	Fringe Benefits	6300	67,460	0	67,460	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,815	0	25,815	(Sch 4)
010		Housekeeping - Total	6300	\$ 245,410	\$ 0	\$ 245,410	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,538	0	17,538	(Sch 5)
025		Depreciation: Equipment	7140	17,131	0	17,131	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	336,630	0	336,630	(Sch 5)
040		Property Taxes	7300	22,710	0	22,710	(Sch 5)
045		Property Insurance	7400	6,746	0	6,746	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 882,853	\$ 0	\$ 882,853	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 36,226	\$ 0	\$ 36,226	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,485	0	16,485	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,465	0	16,465	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 69,176	\$ 0	\$ 69,176	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 214,439	\$ 0	\$ 214,439	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,519	0	89,519	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,364	0	203,364	(Sch 4)
065		Dietary - Total	6500	\$ 507,322	\$ 0	\$ 507,322	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,727	0	8,727	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,727	\$ 0	\$ 8,727	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	452,138	0	452,138	(Sch 4)
080		Physical Therapy - Total	8200	\$ 452,138	\$ 0	\$ 452,138	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	265,132	0	265,132	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 265,132	\$ 0	\$ 265,132	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	141,292	0	141,292	(Sch 4)
083		Speech Pathology - Total	8280	\$ 141,292	\$ 0	\$ 141,292	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	195,428	0	195,428	(Sch 4)
085		Pharmacy - Total	8300	\$ 195,428	\$ 0	\$ 195,428	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	21,197	0	21,197	(Sch 4)
090		Laboratory - Total	8400	\$ 21,197	\$ 0	\$ 21,197	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,823	0	20,823	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 20,823	\$ 0	\$ 20,823	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,104,737	\$ 0	\$ 1,104,737	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,793,613	\$ 0	\$ 1,793,613	(Sch 2)
105	.20-.39	Fringe Benefits	6110	745,203	0	745,203	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	175,141	0	175,141	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,713,957	\$ 0	\$ 2,713,957	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		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	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		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	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		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	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		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	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	8,152	0	8,152	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,152	\$ 0	\$ 8,152	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,722,109	\$ 0	\$ 2,722,109	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 32,475	\$ 0	\$ 32,475	(Sch 2)
155	.20-.39	Fringe Benefits	6600	16,133	0	16,133	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,145	0	2,145	(Sch 4)
155		Social Services - Total	6600	\$ 50,753	\$ 0	\$ 50,753	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

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

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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	\$ 59,306	\$ 0	\$ 59,306	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,453	0	39,453	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,669	0	4,669	(Sch 4)
160		Activities - Total	6700	\$ 103,428	\$ 0	\$ 103,428	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 197,848	\$ 0	\$ 197,848	(Sch 6)
165	.20-.39	Fringe Benefits	6900	77,708	0	77,708	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	481,975	0	481,975	(Sch 6)
165		Administration - Total	6900	\$ 757,531	\$ 0	\$ 757,531	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 41,820	\$ 0	\$ 41,820	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,427	0	16,427	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 58,247	\$ 0	\$ 58,247	
167		CDPH Licensing Fees	6900	\$ 29,466	\$ 0	\$ 29,466	(Sch 6)
168		Professional Liability Insurance	6900	\$ 221,649	\$ 0	\$ 221,649	(Sch 6)
169		Quality Assurance Fees	6900	\$ 269,068	\$ 0	\$ 269,068	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,006	\$ 0	\$ 24,006	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,602	0	9,602	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 33,608	\$ 0	\$ 33,608	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 22,016	\$ 0	\$ 22,016	(Sch 6)
174	.20-.39	Fringe Benefits	6900	5,203	0	5,203	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 27,219	\$ 0	\$ 27,219	
		Subtotal 155 - 174		\$ 1,550,969	\$ 0	\$ 1,550,969	
200		Total		\$ 6,837,166	\$ 0	\$ 6,837,166	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 185,828	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider NPI:
1336162775

OSHPD Facility Number:
206481105

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period		Provider NPI		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1336162775		2
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	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1. Sections 2300 and 2304	\$0	\$185,828	\$185,828	

Provider Name							Fiscal Period	Provider NPI		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1336162775		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4.1	5	2	1	15	N/A	Medi-Cal Patient Days 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 December 3, 2012 Report Date: December 6, 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	17,211	(17,061)	150