

**REPORT
ON THE
RATE SETTING AUDIT**

**WINSOR HOUSE CONVALESCENT HOSPITAL
VACAVILLE, CALIFORNIA
PROVIDER NUMBER: ZZR05412I AND
NPI NUMBER: 1336162775**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Larry Vu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 8, 2011

Prema Thekkek, Owner
Paksn, Inc.
540 West Monte Vista Avenue
Vacaville, CA 95688

PROVIDER: WINSOR HOUSE CONVALESCENT HOSPITAL
PROVIDER NUMBER: ZZR05412I
NPI NUMBER: 1336162775
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 that include a summary of the total due the State in the amount of \$1,240, which resulted from Medi-Cal overpayments

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

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:

John Melton, Chief
Office of Administrative Appeals and Hearings
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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 COST PER PATIENT DAY

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

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	\$ 2,552,780	\$ 99.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 730,528	\$ 28.50
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 530,554	\$ 20.70
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 359,257	\$ 14.02
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,142	\$ 0.79
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,563	\$ 0.57
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 179,375	\$ 7.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 18,007	\$ 0.70
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 200,393	\$ 7.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 515,803	\$ 20.12
11	Cost of Routine Service/Audited Total Costs	\$ 5,206,430	\$ 5,121,403	\$ 199.82
12	Total Patient Days (Adj)	25,630	25,630	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.14	\$ 199.82	
14	Overpayments (Adj 21)	\$ 0	\$ 1,240	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility No.:
206481105

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE - PEDIATRIC SUBACUTE				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)**

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility No.:
206481105

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 (Salaries, Fringe Benefits, & Agency Labor)	\$ 50,514	\$ 50,514		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	79,819		\$ 79,819	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	9,913	0	0	9,913 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	312,303	0	0	312,303 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	213,306	0	0	213,306 ***
083	Speech Pathology	87,009	0	0	87,009 ***
085	Pharmacy	157,365	0	0	157,365 ***
090	Laboratory	22,809	0	0	22,809 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	40,615	0	0	40,615
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,422,447	50,514	79,819	2,552,780 *
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 - Pediatrics	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	10,680	0	0	10,680
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,406,780	\$ 50,514	\$ 79,819	\$ 3,406,780

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
ZZR054121

NPI:
1336162775

OSHPD Facility Number:
206481105

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 51,928	\$ 51,928										
010	Housekeeping	159,780	-	\$ 159,780									
060	Laundry and Linen	59,829	914	2,813	\$ 63,556								
065	Dietary	297,849	1,975	6,076	0	\$ 305,900							
155	Social Services	N/A	914	2,813	0	0	\$ 3,727						
160	Activities	N/A	914	2,813	0	0	0	\$ 3,727					
165	Administration	N/A	3,108	9,564	0	0	0	0		\$ 12,673	\$ 12,673		
166	Medical Records	71,464	0	0	0	0	0	0		71,464		\$ 71,464	
170	Inservice Education - Nursing	108,899	0	0	0	0	0	0	\$ 108,899				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	25	143	\$ 168 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		366	1,125	0	0	0	0	0	1,491	811	4,573	6,875 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		366	1,125	0	0	0	0	0	1,491	558	3,149	5,198 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	222	1,252	1,474 ***
085	Pharmacy		0	0	0	0	0	0	0	0	402	2,265	2,666 ***
090	Laboratory		0	0	0	0	0	0	0	0	58	328	386 ***
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	104	584	688
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
ROUTINE SERVICES													
105	Skilled Nursing Care		43,005	132,325	63,556	305,900	3,727	3,727	108,899	661,140	10,451	58,937	730,528 *
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 - Pediatrics		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		366	1,125	0	0	0	0	0	1,491	41	233	1,765
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 749,749	\$ 51,928	\$ 159,780	\$ 63,556	\$ 305,900	\$ 3,727	\$ 3,727	\$ 108,899	\$ 665,612	\$ 12,673	\$ 71,464	\$ 749,749

* (To Schedule 1)
** (To Pediatric Subacute Schedule 1)
*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 155,708	\$ 155,708										
010	Housekeeping	20,225	0	\$ 20,225									
060	Laundry and Linen	14,781	2,741	356	\$ 17,878								
065	Dietary	171,373	5,921	769	0	\$ 178,063							
155	Social Services	584	2,741	356	0	0	\$ 3,681						
160	Activities	4,926	2,741	356	0	0	0	\$ 8,023					
165	Administration	N/A	9,321	1,211	0	0	0	0		\$ 10,531	\$ 10,531		
166	Medical Records	409	0	0	0	0	0	0		409		\$ 409	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	21	1	\$ 22 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	1,097	142	0	0	0	0	0	1,239	674	26	1,939 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	1,097	142	0	0	0	0	0	1,239	464	18	1,721 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	185	7	192 ***
085	Pharmacy	0	0	0	0	0	0	0	0	0	334	13	347 ***
090	Laboratory	0	0	0	0	0	0	0	0	0	48	2	50 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	86	3	89
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
ROUTINE SERVICES													
105	Skilled Nursing Care	168,183	128,952	16,750	17,878	178,063	3,681	8,023	0	521,532	8,685	337	530,554 *
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 - Pediatrics		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		1,097	142	0	0	0	0	0	1,239	34	1	1,275
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 536,189	\$ 155,708	\$ 20,225	\$ 17,878	\$ 178,063	\$ 3,681	\$ 8,023	\$ -	\$ 525,249	\$ 10,531	\$ 409	\$ 536,189

* (To Schedule 1)
** (To Pediatric Subacute Schedule 1)
*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

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)	\$ 370,987	95%							
	Property Tax (line 40)	20,800	5%	\$ 391,787						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			6,898	0	0	\$ 6,898			
065	Dietary			14,899	0	0	0	\$ 14,899		
155	Social Services			6,898	0	0	0	0	\$ 6,898	
160	Activities			6,898	0	0	0	0	0	\$ 6,898
165	Administration			23,452	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			2,759	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,759	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			324,466	0	0	6,898	14,899	6,898	6,898
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 - Pediatrics			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			2,759	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 391,787	100%	\$ 391,787	\$ -	\$ -	\$ 6,898	\$ 14,899	\$ 6,898	\$ 6,898

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 370,987	95%							
	Property Tax (line 40)	20,800	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,452	\$ 23,452				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	47	0	\$ 47	\$ 44	\$ 2 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	2,759	1,501	0	4,260	4,034	226 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	2,759	1,033	0	3,792	3,591	201 ***
083	Speech Pathology			0	0	411	0	411	389	22 ***
085	Pharmacy			0	0	743	0	743	704	39 ***
090	Laboratory			0	0	108	0	108	102	6 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	192	0	192	182	10
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 **
ROUTINE SERVICES										
105	Skilled Nursing Care			0	360,058	19,341	0	379,399	359,257	20,142 *
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 - Pediatrics			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	2,759	76	0	2,835	2,685	151
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 391,787	100%	\$ -	\$ 368,335	\$ 23,452	\$ -	\$ 391,787	\$ 370,987	\$ 20,800

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 56% of Total	DPH License Fees 2% of Total	Liability Insurance 19% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 2% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,215												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	621,218												
	Total Costs Allocable as Administration	625,433	56%											
167	DPH Licensing Fees	17,658	2%											
168	Liability Insurance	217,500	19%											
169	Quality Assurance Fees	242,985	22%											
174	Caregiver Training	21,834	2%											
	Total	1,125,410	100%						\$ 1,125,410					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 9,913	\$ -	\$ -	\$ -	\$ 9,913	2,247	\$ 1,248	\$ 35	\$ 434	\$ 485	\$ 44
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			312,303	1,491	1,239	2,759	317,792	72,019	40,024	1,130	13,919	15,550	1,397
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			213,306	1,491	1,239	2,759	218,795	49,584	27,556	778	9,583	10,706	962
083	Speech Pathology			87,009	0	0	0	87,009	19,718	10,958	309	3,811	4,257	383
085	Pharmacy			157,365	0	0	0	157,365	35,663	19,819	560	6,892	7,700	692
090	Laboratory			22,809	0	0	0	22,809	5,169	2,873	81	999	1,116	100
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			40,615	0	0	0	40,615	9,204	5,115	144	1,779	1,987	179
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,552,780	661,140	521,532	360,058	4,095,509	928,141	515,803	14,563	179,375	200,393	18,007
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 - Pediatrics			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			10,680	1,491	1,239	2,759	16,169	3,664	2,036	57	708	791	71
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,125,410		\$ 3,406,780	\$ 665,612	\$ 525,249	\$ 368,335	\$ 4,965,976	\$ 1,125,410					
	Total Administrative Costs							\$ 1,125,410		\$ 625,433	\$ 17,658	\$ 217,500	\$ 242,985	\$ 21,834
	Unit Cost Multiplier							0.22662413						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 84,137	\$ 10,940	\$ 23,452	\$ 118,529						
	TOTAL FACILITY COSTS							\$ 6,209,915						

* (To Schedule 1)
 ** (To Pediatric Subacute Schedule 1)
 *** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
ZZR054121

NPI:
1336162775

OSHPD Facility Number:
206481105

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 1, 20)	(Adjs 1, 20)	(Adjs 1, 20)	(Adj 2)	(Adj 3)					
	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									9,913	9,913
077	Specialized Support Surfaces									0	0
080	Physical Therapy	100	100	100						317,792	317,792
081	Respiratory Therapy									0	0
082	Occupational Therapy	100	100	100						218,795	218,795
083	Speech Pathology									87,009	87,009
085	Pharmacy									157,365	157,365
090	Laboratory									22,809	22,809
095	Home Health Services									0	0
100	Other Ancillary Services									40,615	40,615
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,760	11,760	11,760	122,472	75,756	2,590,630	2,590,630	2,590,630	4,095,509	4,095,509
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 - Pediatrics						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						16,169	16,169
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,200	14,200	14,200	122,472	75,756	2,590,630	2,590,630	2,590,630	4,965,976	4,965,976
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 50,514 0.019498732	\$ 79,819 0.030810652			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 51,928 3.65690845	\$ 159,780 11.25211268	\$ 63,556 0.51894519	\$ 305,900 4.03796229	\$ 3,727 0.00143875	\$ 3,727 0.00143875	\$ 108,899 0.04203572	\$ 12,673 0.00255190	\$ 71,464 0.01439073
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 155,708 10.96534507	\$ 20,225 1.42429578	\$ 17,878 0.14597957	\$ 178,063 2.35048585	\$ 3,681 0.00142105	\$ 8,023 0.00309709	\$ - 0.00000000	\$ 10,531 0.00212067	\$ 409 0.00008236
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 391,787 27.59063380	\$ - 0.00000000	\$ - 0.00000000	\$ 6,898 0.05632029	\$ 14,899 0.19667013	\$ 6,898 0.00266254	\$ 6,898 0.00266254	\$ - 0.00000000	\$ 23,452 0.00472254	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR054121

NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 39,932	\$ 0	\$ 39,932	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,996	0	11,996	(Sch 3)
005	.79	Agency Staff	6200	1,295	(1,295)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	154,413	1,295	155,708	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 207,636	\$ 0	\$ 207,636	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 129,647	\$ 0	\$ 129,647	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,133	0	30,133	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,225	0	20,225	(Sch 4)
010		Housekeeping - Total	6300	\$ 180,005	\$ 0	\$ 180,005	
015		Depreciation: Buildings and Improvements	7110 - 7120	0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,349	0	12,349	(Sch 5)
025		Depreciation: Equipment	7140	21,664	0	21,664	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	336,974	0	336,974	(Sch 5)
040		Property Taxes	7300	20,800	0	20,800	(Sch 5)
045		Property Insurance	7400	4,215	0	4,215	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 783,643	\$ 0	\$ 783,643	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,150	\$ 0	\$ 48,150	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,679	0	11,679	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,781	0	14,781	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 74,610	\$ 0	\$ 74,610	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 205,740	\$ 0	\$ 205,740	(Sch 3)
065	.20-.39	Fringe Benefits	6500	92,109	0	92,109	(Sch 3)
065	.79	Agency Staff	6500	16,472	(16,472)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	154,901	16,472	171,373	(Sch 4)
065		Dietary - Total	6500	\$ 469,222	\$ 0	\$ 469,222	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services (Note 1)					
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	9,913	0	9,913	(Sch 2)
075		Patient Supplies - Total	8100	\$ 9,913	\$ 0	\$ 9,913	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR054121

NPI:

1336162775

OSHPD Facility Number:

206481105

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	312,303	(312,303)	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	312,303	312,303	
080		Physical Therapy - Total	8200	\$ 312,303	\$ 0	\$ 312,303	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
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	213,306	(213,306)	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	213,306	213,306	
082		Occupational Therapy - Total	8250	\$ 213,306	\$ 0	\$ 213,306	(Sch 2)
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	87,009	(87,009)	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	87,009	87,009	
083		Speech Pathology - Total	8280	\$ 87,009	\$ 0	\$ 87,009	(Sch 2)
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	157,365	0	157,365	
085		Pharmacy - Total	8300	\$ 157,365	\$ 0	\$ 157,365	(Sch 2)
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	22,809	(22,809)	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	22,809	22,809	
090		Laboratory - Total	8400	\$ 22,809	\$ 0	\$ 22,809	(Sch 2)
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	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
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	17,912	(17,912)	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,703	17,912	40,615	
100		Other Ancillary Services - Total	8900	\$ 40,615	\$ 0	\$ 40,615	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR05412I

NPI:

1336162775

OSHPD Facility Number:

206481105

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 843,320	\$ 0	\$ 843,320	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,769,739	\$ 0	\$ 1,769,739	(Sch 2)
105	.20-.39	Fringe Benefits	6110	644,675	0	644,675	(Sch 2)
105	.49	Agency Staff	6110	8,033	0	8,033	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	234,145	(65,962)	168,183	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,656,592	\$ (65,962)	\$ 2,590,630	
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 - Pediatrics					
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	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR054121

NPI:

1336162775

OSHPD Facility Number:

206481105

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	10,680	0	10,680	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 10,680	\$ 0	\$ 10,680	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		Subtotal 105 - 145		\$ 2,667,272	\$ (65,962)	\$ 2,601,310	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 39,521	\$ 0	\$ 39,521	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,993	0	10,993	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	584	0	584	(Sch 4)
155		Social Services - Total	6600	\$ 51,098	\$ 0	\$ 51,098	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR05412I

NPI:

1336162775

OSHPD Facility Number:

206481105

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 62,137	\$ 0	\$ 62,137	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,682	0	17,682	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,926	0	4,926	(Sch 4)
160		Activities - Total	6700	\$ 84,745	\$ 0	\$ 84,745	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 195,077	\$ 41,514	\$ 236,591	(Sch 6)
165	.20-.39	Fringe Benefits	6900	87,853	18,699	106,552	(Sch 6)
165	.49	Agency Staff	6900	37,612	(37,612)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	247,043	31,032	278,075	(Sch 6)
165		Administration - Total	6900	\$ 567,585	\$ 53,633	\$ 621,218	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 90,787	\$ (41,514)	\$ 49,273	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	40,888	(18,697)	22,191	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	409	(409)	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	409	409	(Sch 4)
166		Medical Records - Total	6900	\$ 132,084	\$ (60,211)	\$ 71,873	
167		DPH Licensing Fees	6900	\$ 17,658	\$ 0	\$ 17,658	(Sch 6)
168		Liability Insurance	6900	\$ 217,500	\$ 0	\$ 217,500	(Sch 6)
169		Quality Assurance Fees	6900	\$ 242,985	\$ 0	\$ 242,985	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 80,627	\$ 0	\$ 80,627	(Sch 3)
170	.20-.39	Fringe Benefits	6800	28,272	0	28,272	(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	\$ 108,899	\$ 0	\$ 108,899	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 17,920	\$ 0	\$ 17,920	(Sch 6)
174	.20-.39	Fringe Benefits	6900	3,914	0	3,914	(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	\$ 21,834	\$ 0	\$ 21,834	
		Subtotal 155 - 174		\$ 1,444,388	\$ (6,578)	\$ 1,437,810	
200		Total		\$ 6,282,455	\$ (72,540)	\$ 6,209,915	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 39,932	\$ 0	\$ 39,932
005	2	Fringe Benefits		11,996	0	11,996
005	3	Agency Staff		1,295	0	1,295
005	4	Other - Nonlabor		154,413	0	154,413
005	5	Plant Operations and Maintenance - Total		\$ 207,636	\$ 0	\$ 207,636
010		Housekeeping				
010	1	Salaries and Wages		\$ 129,647	\$ 0	\$ 129,647
010	2	Fringe Benefits		30,133	0	30,133
010	3	Agency Staff				0
010	4	Other - Nonlabor		20,225	0	20,225
010	5	Housekeeping - Total		\$ 180,005	\$ 0	\$ 180,005
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		12,349	0	12,349
025	4	Depreciation: Equipment		21,664	0	21,664
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		336,974	0	336,974
040	4	Property Taxes		20,800	0	20,800
045	4	Property Insurance		4,215	0	4,215
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other				0
		Subtotal 005 - 055		783,643	0	783,643
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 48,150	\$ 0	\$ 48,150
060	2	Fringe Benefits		11,679	0	11,679
060	3	Agency Staff				0
060	4	Other - Nonlabor		14,781	0	14,781
060	5	Laundry and Linen - Total		\$ 74,610	\$ 0	\$ 74,610
065		Dietary				
065	1	Salaries and Wages		\$ 205,740	\$ 0	\$ 205,740
065	2	Fringe Benefits		92,109	0	92,109
065	3	Agency Staff		16,472	0	16,472
065	4	Other - Nonlabor		154,901	0	154,901
065	5	Dietary - Total		\$ 469,222	\$ 0	\$ 469,222
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		9,913	0	9,913
075	5	Patient Supplies - Total		\$ 9,913	\$ 0	\$ 9,913
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		312,303	0	312,303
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		\$ 312,303	\$ 0	\$ 312,303
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		213,306	0	213,306
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 213,306	\$ 0	\$ 213,306
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		87,009	0	87,009
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 87,009	\$ 0	\$ 87,009
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		157,365	0	157,365
085	5	Pharmacy - Total		\$ 157,365	\$ 0	\$ 157,365
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff		22,809	0	22,809
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		\$ 22,809	\$ 0	\$ 22,809
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff		17,912	0	17,912
100	4	Other - Nonlabor		22,703	0	22,703
100	5	Other Ancillary Services - Total		\$ 40,615	\$ 0	\$ 40,615

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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OSHPD Facility Number:
206481105

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 843,320	\$ 0	\$ 843,320
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,769,739	\$ 0	\$ 1,769,739
105	2	Fringe Benefits		644,675	0	644,675
105	3	Agency Staff		8,033	0	8,033
105	4	Other - Nonlabor		234,145	0	234,145
105	5	Skilled Nursing Care - Total		\$ 2,656,592	\$ 0	\$ 2,656,592
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
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OSHPD Facility Number:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff		10,680	0	10,680
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 10,680	\$ 0	\$ 10,680
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,667,272	\$ 0	\$ 2,667,272
155		Social Services				
155	1	Salaries and Wages		\$ 39,521	\$ 0	\$ 39,521
155	2	Fringe Benefits		10,993	0	10,993
155	3	Agency Staff				0
155	4	Other - Nonlabor		584	0	584
155	5	Social Services - Total		\$ 51,098	\$ 0	\$ 51,098
160		Activities				
160	1	Salaries and Wages		\$ 62,137	\$ 0	\$ 62,137
160	2	Fringe Benefits		17,682	0	17,682
160	3	Agency Staff				0
160	4	Other - Nonlabor		4,926	0	4,926
160	5	Activities - Total		\$ 84,745	\$ 0	\$ 84,745

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number:
206481105

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 195,077	\$ 0	\$ 195,077
165	2	Fringe Benefits		87,853	0	87,853
165	3	Agency Staff		37,612	0	37,612
165	4	Other - Nonlabor		247,043	0	247,043
165	5	Administration - Total		\$ 567,585	\$ 0	\$ 567,585
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 90,787	\$ 0	\$ 90,787
166	2	Medical Records - Fringe Benefits		40,888	0	40,888
166	3	Medical Records - Agency Staff		409	0	409
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		\$ 132,084	\$ 0	\$ 132,084
167	4	DPH Licensing Fees ***		\$ 17,658	\$ 0	\$ 17,658
168	4	Liability Insurance ***		\$ 217,500	\$ 0	\$ 217,500
169	4	Quality Assurance Fees ***		\$ 242,985	\$ 0	\$ 242,985
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 80,627	\$ 0	\$ 80,627
170	2	Fringe Benefits		28,272	0	28,272
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 108,899	\$ 0	\$ 108,899
174		Caregiver Training ***				
174	1	Salaries and Wages		\$ 17,920	\$ 0	\$ 17,920
174	2	Fringe Benefits		3,914	0	3,914
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 21,834	\$ 0	\$ 21,834
		Subtotal 155 - 174		\$ 1,444,388	\$ 0	\$ 1,444,388
200		Total		\$ 6,282,455	\$ -	\$ 6,282,455

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
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NPI:
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OSHPD Facility Number:
206481105
Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	(1,295)	(1,295)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	1,295	1,295						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(16,472)		(16,472)					
065	4	Dietary - Other - Nonlabor	16,472		16,472					
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	(312,303)			(312,303)				
080	4	Physical Therapy - Other - Nonlabor	312,303			312,303				
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	(213,306)				(213,306)			
082	4	Occupational Therapy - Other - Nonlabor	213,306				213,306			
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	(87,009)					(87,009)		

Provider Name:
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OSHPD Facility Number: 206481105
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Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
083	4	Speech Pathology - Other - Nonlabor	87,009					87,009		
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	(22,809)						(22,809)	
090	4	Laboratory - Other - Nonlabor	22,809						22,809	
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	(17,912)							(17,912)
100	4	Other Ancillary Services - Other - Nonlabor	17,912							17,912
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(65,962)							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
WINSOR HOUSE CONVALESCENT HOSPITAL

Provider Number:
ZZR05412I

NPI:
1336162775

OSHPD Facility Number: 206481105
Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	41,514							
165	2	Administration - Fringe Benefits	18,699							
165	3	Administration - Agency Staff	(37,612)							
165	4	Administration - Other - Nonlabor	31,032							
166	1	Medical Records - Salaries and Wages	(41,514)							
166	2	Medical Records - Fringe Benefits	(18,697)							
166	3	Medical Records - Agency Staff	(409)							
166	4	Medical Records - Other - Nonlabor	409							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
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Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	<u>0</u>	<u>0</u>	<u>60,213</u>	<u>(60,211)</u>	<u>(468)</u>	<u>(4,396)</u>	<u>(5,388)</u>	<u>(60,574)</u>	<u>(1,716)</u>

Provider Name							Fiscal Period		Provider Number		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05412I		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
MEMORANDUM ADJUSTMENTS											
1	10.7	080	1, 2, 3	7	080	N/A	Physical Therapy (Square Feet)	0	100	100	
	10.7	082	1, 2, 3	7	082	N/A	Occupational Therapy	0	100	100	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	0	13,900	13,900 *	
	10.7	140	1, 2, 3	7	140	N/A	Beauty and Barber	0	100	100	
	10.7	175	1, 2, 3	7	N/A	N/A	Total Statistics - Square Feet	0	14,200	14,200	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	122,472	122,472	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	122,472	122,472	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	75,756	75,756	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	75,756	75,756	
							To Reconcile provider's reported statistics on Page 10.7 to provider's reported statistic on Page 11.1. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05412I		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
RECLASSIFICATIONS OF REPORTED COSTS										
4	10.5	005	3	8A-2	005	3	Plant Operations and Maintenance - Agency Staff	\$1,295	(\$1,295)	\$0
	10.5	005	4	8A-2	005	4	Plant Operations and Maintenance - Other - Nonlabor	154,413	1,295	155,708
5	10.5	065	3	8A-2	065	3	Dietary - Agency Staff	\$16,472	(\$16,472)	\$0
	10.5	065	4	8A-2	065	4	Dietary - Other - Nonlabor	154,901	16,472	171,373
6	10.5	080	3	8A-2	080	3	Physical Therapy - Agency Staff	\$312,303	(\$312,303)	\$0
	10.5	080	4	8A-2	080	4	Physical Therapy - Other - Nonlabor	0	312,303	312,303
7	10.5	082	3	8A-2	082	3	Occupational Therapy - Agency Staff	\$213,306	(\$213,306)	\$0
	10.5	082	4	8A-2	082	4	Occupational Therapy - Other - Nonlabor	0	213,306	213,306
8	10.5	083	3	8A-2	083	3	Speech Pathology - Agency Staff	\$87,009	(\$87,009)	\$0
	10.5	083	4	8A-2	083	4	Speech Pathology - Other - Nonlabor	0	87,009	87,009
9	10.5	090	3	8A-2	090	3	Laboratory - Agency Staff	\$22,809	(\$22,809)	\$0
	10.5	090	4	8A-2	090	4	Laboratory - Other - Nonlabor	0	22,809	22,809
10	10.5	100	3	8A-2	100	3	Other Ancillary Services - Agency Staff	\$17,912	(\$17,912)	\$0
	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor	22,703	17,912	40,615
11	10.5	165	3	8A-2	165	3	Administration - Agency Staff	\$37,612	(\$35,612)	\$2,000 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	247,043	35,612	282,655 *
12	10.5	166	3	8A-2	166	3	Medical Records - Agency Staff	\$409	(\$409)	\$0
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	0	409	409
							To reclassify agency staff expenses based on a review of the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05412I		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED COSTS										
13	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$195,077	\$41,514	\$236,591
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	87,853	18,699	106,552
	10.5	165	3	8A-2	165	3	Administration - Agency Staff	*	(2,000)	0
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	282,655	284,655 *
							To adjust Administration expenses for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304			
14	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	\$90,787	(\$41,514)	\$49,273
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	40,888	(18,697)	22,191
							To adjust medical record salaries and benefits for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304			
15	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	\$284,655	(\$468) \$284,187 *
							To eliminate legal and/or consultant fees in connection with a fair hearing or other litigation against or involving any governmental agency or department. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
16	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	\$284,187	(\$4,396) \$279,791 *
							To eliminate legal fees relating to prior period. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
17	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	\$234,145	(\$5,388)	\$228,757 *
							To eliminate oxygen not included in the rate. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			
18	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$228,757	(\$60,574) \$168,183
							To eliminate items not included in the rate. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			
19	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	\$279,791	(\$1,716) \$278,075
							To adjust reported home office costs to agree with the Home Office Audit Report for the fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR05412I		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENT TO REPORTED STATISTICS											
20	10.7	060	1, 2, 3	7	060	N/A	Laundry and Linen (Square Feet)	0	250	250	
	10.7	065	1, 2, 3	7	065	N/A	Dietary	0	540	540	
	10.7	105	1, 2, 3	7	105	N/A	Skilled Nursing Care	* 13,900	(2,140)	11,760	
	10.7	155	1, 2, 3	7	155	N/A	Social Services	0	250	250	
	10.7	160	1, 2, 3	7	160	N/A	Activities	0	250	250	
	10.7	165	1, 2, 3	7	165	N/A	Administration	0	850	850	
							To adjust the reported square footage statistics to agree with the prior year's audited square footage statistics. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
WINSOR HOUSE CONVALESCENT HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			ZZR05412I		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
21	Not Reported			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1		\$0	\$1,240	\$1,240	