

**REPORT
ON THE
RATE SETTING AUDIT**

**COLONIAL CARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1639257165**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Minh Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 6, 2014

Wilestela Williams, Administrator
Colonial Care Center
1913 East Fifth Street
Long Beach, CA 90802

COLONIAL CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1639257165
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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 \$3,405, 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 Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Wilestela Williams
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Certified

cc: Zaid Pervaiz
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility No.:
206190190

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	3,834,211	\$	66.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	795,088	\$	13.76
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	908,107	\$	15.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	169,422	\$	2.93
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	40,271	\$	0.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	27,750	\$	0.48
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	73,958	\$	1.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	499,346	\$	8.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	673,234	\$	11.65
11	Cost of Routine Service/Audited Total Costs	\$	7,421,793	\$	7,021,385	\$	121.54
12	Total Patient Days (Adj 15)		57,753		57,771		
13	Cost Per Patient Day (Cost Divided by Days)	\$	128.51	\$	121.54		
14	Overpayments (Adj 19)	\$	0	\$	(3,405)		
15	Medi-Cal Days (Adj 17)		45,963		44,736		
16	Medi-Cal Managed Care Days (Adj)				0		

INTERMEDIATE CARE

17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
18	Total Patient Days (Adj)		0		0		
19	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
20	Overpayments (Adj)	\$	0	\$	0		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	3,013,478	\$	240.04
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	185,940	\$	14.81
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	642,193	\$	51.15
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	38,079	\$	3.03
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	9,051	\$	0.72
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	18,777	\$	1.50
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	50,043	\$	3.99
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	337,880	\$	26.91
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	455,540	\$	36.29
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	4,796,887	\$	4,750,981	\$	378.44
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		12,471		12,554		
43	Cost Per Patient Day (Cost Divided by Days)	\$	384.64	\$	378.44		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility No.:
206190190

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

* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility No.:
206190190

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	\$ 110,728	\$ 110,728			
160	Activities	207,118		\$ 207,118		
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	792,283	0	0	792,283	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	624,933	0	0	624,933	***
083	Speech Pathology	152,936	0	0	152,936	***
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	794,920	0	0	794,920	***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,640,017	67,651	126,543	3,834,211	*
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	2,017,155	43,077	80,575	2,140,807	**
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	\$ 8,340,090	\$ 110,728	\$ 207,118	\$ 8,340,090	

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COLONIAL CARE CENTER

NPI:
1639257165

OSHPD Facility Number:
206190190

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 90,788	\$ 90,788										
010	Housekeeping	174,511	177	\$ 174,688									
060	Laundry and Linen	112,563	4,473	8,623	\$ 125,659								
065	Dietary	439,284	3,563	6,869	0	\$ 449,717							
155	Social Services	N/A	648	1,248	0	0	\$ 1,896						
160	Activities	N/A	2,871	5,536	0	0	0	\$ 8,407					
165	Administration	N/A	9,840	18,970	0	0	0	0		\$ 28,810	\$ 28,810		
166	Medical Records	92,304	657	1,267	0	0	0	0		94,228		\$ 94,228	
170	Inservice Education - Nursing	112,977	913	1,760	0	0	0	0	\$ 115,650				
ANCILLARY SERVICES													
075	Patient Supplies		938	1,809	0	0	0	0	0	2,747	164	537	\$ 3,448 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		2,862	5,517	0	0	0	0	0	8,379	2,077	6,794	17,250 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		2,792	5,383	0	0	0	0	0	8,176	1,652	5,404	15,231 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	387	1,265	1,652 ***
085	Pharmacy		199	384	0	0	0	0	0	583	760	2,487	3,830 ***
090	Laboratory		0	0	0	0	0	0	0	0	94	307	401 ***
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	73	239	312 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	2,011	6,576	8,587 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care		52,026	100,300	103,227	401,610	1,158	5,136	70,658	734,117	14,277	46,694	795,088 *
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		7,818	15,072	22,432	48,106	738	3,271	44,991	142,428	7,284	23,824	173,537 **
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		1,011	1,949	0	0	0	0	0	2,960	31	101	3,092
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,022,427	\$ 90,788	\$ 174,688	\$ 125,659	\$ 449,717	\$ 1,896	\$ 8,407	\$ 115,650	\$ 899,390	\$ 28,810	\$ 94,228	\$ 1,022,427

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COLONIAL CARE CENTER

NPI:
1639257165

OSHPD Facility Number:
206190190

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 305,113	\$ 305,113										
010	Housekeeping	61,259	594	\$ 61,853									
060	Laundry and Linen	28,483	15,032	3,053	\$ 46,569								
065	Dietary	378,336	11,975	2,432	0	\$ 392,743							
155	Social Services	0	2,176	442	0	0	\$ 2,618						
160	Activities	28,174	9,650	1,960	0	0	0	\$ 39,784					
165	Administration	N/A	33,069	6,717	0	0	0	0		\$ 39,786	\$ 39,786		
166	Medical Records	9,030	2,208	449	0	0	0	0		11,687		\$ 11,687	
170	Inservice Education - Nursing	0	3,068	623	0	0	0	0	\$ 3,691				
ANCILLARY SERVICES													
075	Patient Supplies	55,433	3,153	640	0	0	0	0	0	59,226	227	67	\$ 59,520
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	9,618	1,954	0	0	0	0	0	11,572	2,869	843	15,283
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	9,384	1,906	0	0	0	0	0	11,291	2,282	670	14,242
083	Speech Pathology	0	0	0	0	0	0	0	0	0	534	157	691
085	Pharmacy	298,572	669	136	0	0	0	0	0	299,377	1,050	308	300,735
090	Laboratory	37,087	0	0	0	0	0	0	0	37,087	130	38	37,255
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,908	0	0	0	0	0	0	0	28,908	101	30	29,039
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	2,777	816	3,592
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	255,093	174,845	35,514	38,255	350,731	1,600	24,307	2,255	882,600	19,716	5,791	908,107
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	463,042	26,274	5,337	8,313	42,012	1,019	15,477	1,436	562,910	10,059	2,955	575,924
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	2,009	3,397	690	0	0	0	0	0	6,096	43	13	6,151
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,950,539	\$ 305,113	\$ 61,853	\$ 46,569	\$ 392,743	\$ 2,618	\$ 39,784	\$ 3,691	\$ 1,899,067	\$ 39,786	\$ 11,687	\$ 1,950,539

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 229,841	81%							
	Property Tax (line 40)	54,632	19%	\$ 284,473						
005	Plant Operations and Maintenance			27,268	\$ 27,268					
010	Housekeeping			501	53	\$ 554				
060	Laundry and Linen			12,672	1,343	27	\$ 14,043			
065	Dietary			10,095	1,070	22	0	\$ 11,187		
155	Social Services			1,835	194	4	0	0	\$ 2,033	
160	Activities			8,135	862	18	0	0	0	\$ 9,015
165	Administration			27,876	2,955	60	0	0	0	0
166	Medical Records			1,861	197	4	0	0	0	0
170	Inservice Education - Nursing			2,586	274	6	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,658	282	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,108	860	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,911	839	17	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			564	60	1	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			147,391	15,626	318	11,536	9,990	1,242	5,508
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			22,149	2,348	48	2,507	1,197	791	3,507
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			2,864	304	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,473	100%	\$ 284,473	\$ 27,268	\$ 554	\$ 14,043	\$ 11,187	\$ 2,033	\$ 9,015

* (To Schedule 1)

** (To Subacute Care Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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 81% Of Total	Property Tax 19% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 229,841	81%							
	Property Tax (line 40)	54,632	19%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 30,892	\$ 30,892				
166	Medical Records				2,063		\$ 2,063			
170	Inservice Education - Nursing			\$ 2,866						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,945	176	12	\$ 3,133	\$ 2,531	\$ 602 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	8,985	2,227	149	11,361	9,179	2,182 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	8,767	1,772	118	10,657	8,610	2,047 ***
083	Speech Pathology			0	0	415	28	442	358	85 ***
085	Pharmacy			0	625	815	54	1,494	1,207	287 ***
090	Laboratory			0	0	101	7	107	87	21 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	78	5	84	68	16 ***
101	Subacute Care Ancillary Services			0	0	2,156	144	2,300	1,858	442 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
	ROUTINE SERVICES									
105	Skilled Nursing Care			1,751	193,362	15,308	1,022	209,692	169,422	40,271 *
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			1,115	33,661	7,811	522	41,993	33,929	8,065 **
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	3,173	33	2	3,209	2,593	616
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,473	100%	\$ 2,866	\$ 251,518	\$ 30,892	\$ 2,063	\$ 284,473	\$ 229,841	\$ 54,632

* (To Schedule 1)
** (To Subacute Care Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COLONIAL CARE CENTER

NPI:
1639257165

OSHPD Facility Number:
206190190

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,649												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,352,923												
	Total Costs Allocable as Administration	1,358,572	53%											
167	CDPH Licensing Fees	55,999	2%											
168	Professional Liability Insurance	149,245	6%											
169	Quality Assurance Fees	1,007,671	39%											
174	Caregiver Training	0	0%											
	Total	2,571,487	100%						\$ 2,571,487					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 2,747	\$ 59,226	\$ 2,945	\$ 64,919	14,656	\$ 7,743	\$ 319	\$ 851	\$ 5,743	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			792,283	8,379	11,572	8,985	821,219	185,403	97,952	4,038	10,761	72,653	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			624,933	8,176	11,291	8,767	653,166	147,463	77,908	3,211	8,558	57,785	0
083	Speech Pathology			152,936	0	0	0	152,936	34,528	18,242	752	2,004	13,530	0
085	Pharmacy			0	583	299,377	625	300,584	67,862	35,853	1,478	3,939	26,592	0
090	Laboratory			0	0	37,087	0	37,087	8,373	4,424	182	486	3,281	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,908	0	28,908	6,526	3,448	142	379	2,557	0
101	Subacute Care Ancillary Services			794,920	0	0	0	794,920	179,466	94,816	3,908	10,416	70,326	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,834,211	734,117	882,600	193,362	5,644,290	1,274,288	673,234	27,750	73,958	499,346	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			2,140,807	142,428	562,910	33,661	2,879,807	650,162	343,495	14,159	37,734	254,774	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	2,960	6,096	3,173	12,229	2,761	1,459	60	160	1,082	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,571,487		\$ 8,340,090	\$ 899,390	\$ 1,899,067	\$ 251,518	\$ 11,390,065	\$ 2,571,487					
	Total Administrative Costs							\$ 2,571,487		\$ 1,358,572	\$ 55,999	\$ 149,245	\$ 1,007,671	\$ 0
	Unit Cost Multiplier							0.22576579						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 123,037	\$ 51,472	\$ 32,955	\$ 207,464							
	TOTAL FACILITY COSTS							\$ 14,169,016						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
COLONIAL CARE CENTER

NPI:
1639257165

OSHPD Facility Number:
206190190

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 13)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	3,047									
010	Housekeeping	56	56								
060	Laundry and Linen	1,416	1,416	1,416							
065	Dietary	1,128	1,128	1,128							
155	Social Services	205	205	205							
160	Activities	909	909	909							
165	Administration	3,115	3,115	3,115							
166	Medical Records	208	208	208							
170	Inservice Education - Nursing	289	289	289							
	ANCILLARY SERVICES										
075	Patient Supplies	297	297	297						64,919	64,919
077	Specialized Support Surfaces									0	0
080	Physical Therapy	906	906	906						821,219	821,219
081	Respiratory Therapy									0	0
082	Occupational Therapy	884	884	884						653,166	653,166
083	Speech Pathology									152,936	152,936
085	Pharmacy	63	63	63						300,584	300,584
090	Laboratory									37,087	37,087
095	Home Health Services									0	0
100	Other Ancillary Services									28,908	28,908
101	Subacute Care Ancillary Services									794,920	794,920
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,470	16,470	16,470	563,845	173,313	3,895,110	3,895,110	3,895,110	5,644,290	5,644,290
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	2,475	2,475	2,475	122,527	20,760	2,480,197	2,480,197	2,480,197	2,879,807	2,879,807
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	320	320	320						12,229	12,229
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	31,788	28,741	28,685	686,372	194,073	6,375,307	6,375,307	6,375,307	11,390,065	11,390,065
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 110,728	\$ 207,118			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.017368262	0.032487534			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 90,788	\$ 174,688	\$ 125,659	\$ 449,717	\$ 1,896	\$ 8,407	\$ 115,650	\$ 28,810	\$ 94,228
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.15883233	6.08986908	0.18307734	2.31725451	0.00029740	0.00131869	0.01814028	0.00252937	0.00827280
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 305,113	\$ 61,853	\$ 46,569	\$ 392,743	\$ 2,618	\$ 39,784	\$ 3,691	\$ 39,786	\$ 11,687
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.61594934	2.15630096	0.06784733	2.02368747	0.00041070	0.00624032	0.00057898	0.00349301	0.00102604
	TOTAL CAPITAL COSTS - SCH. 5	\$ 284,473	\$ 27,268	\$ 554	\$ 14,043	\$ 11,187	\$ 2,033	\$ 9,015	\$ 2,866	\$ 30,892	\$ 2,063
	UNIT COST MULTIPLIER (CAPITAL COSTS)	8.94906883	0.94874266	0.01932290	0.02045926	0.05764082	0.00031889	0.00141400	0.00044956	0.00271218	0.00018110

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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	\$ 164,348	\$ (89,696)	\$ 74,652	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,136	0	16,136	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	305,113	0	305,113	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 485,597	\$ (89,696)	\$ 395,901	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	174,511	0	174,511	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	61,259	0	61,259	(Sch 4)
010		Housekeeping - Total	6300	\$ 235,770	\$ 0	\$ 235,770	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	22,828	0	22,828	(Sch 5)
025		Depreciation: Equipment	7140	50,572	0	50,572	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	43,799	80,258	124,057	(Sch 5)
040		Property Taxes	7300	54,632	0	54,632	(Sch 5)
045		Property Insurance	7400	5,649	0	5,649	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	61,583	(29,199)	32,384	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 960,430	\$ (38,637)	\$ 921,793	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	112,563	0	112,563	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,483	0	28,483	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 141,046	\$ 0	\$ 141,046	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 387,686	\$ (26,476)	\$ 361,210	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,074	0	78,074	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	378,336	0	378,336	(Sch 4)
065		Dietary - Total	6500	\$ 844,096	\$ (26,476)	\$ 817,620	
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	55,433	0	55,433	(Sch 4)
075		Patient Supplies - Total	8100	\$ 55,433	\$ 0	\$ 55,433	
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:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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	792,283	0	792,283	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 792,283	\$ 0	\$ 792,283	
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	624,933	0	624,933	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 624,933	\$ 0	\$ 624,933	
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	152,936	0	152,936	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 152,936	\$ 0	\$ 152,936	
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	298,572	0	298,572	(Sch 4)
085		Pharmacy - Total	8300	\$ 298,572	\$ 0	\$ 298,572	
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	37,087	0	37,087	(Sch 4)
090		Laboratory - Total	8400	\$ 37,087	\$ 0	\$ 37,087	
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	28,908	0	28,908	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,908	\$ 0	\$ 28,908	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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	\$ 653,639	\$ 0	\$ 653,639	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	141,281	0	141,281	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 794,920	\$ 0	\$ 794,920	
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		\$ 2,785,072	\$ 0	\$ 2,785,072	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,164,693	\$ (171,613)	\$ 2,993,080	(Sch 2)
105	.20-.39	Fringe Benefits	6110	665,290	(18,353)	646,937	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	271,778	(16,685)	255,093	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,101,761	\$ (206,651)	\$ 3,895,110	
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	\$ 1,597,181	\$ 61,466	\$ 1,658,647	(Sch 2)
125	.20-.39	Fringe Benefits	6150	345,222	13,286	358,508	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	539,093	(76,051)	463,042	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,481,496	\$ (1,299)	\$ 2,480,197	
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:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	2,009	0	2,009
140		Beauty and Barber - Total	8900	\$ 2,009	\$ 0	\$ 2,009
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 6,585,266	\$ (207,950)	\$ 6,377,316
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 91,048	\$ 0	\$ 91,048
155	.20-.39	Fringe Benefits	6600	19,680	0	19,680
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	0	0	0
155		Social Services - Total	6600	\$ 110,728	\$ 0	\$ 110,728

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

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	\$ 170,307	\$ 0	\$ 170,307	(Sch 2)
160	.20-.39	Fringe Benefits	6700	36,811	0	36,811	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,174	0	28,174	(Sch 4)
160		Activities - Total	6700	\$ 235,292	\$ 0	\$ 235,292	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 507,903	\$ (128,711)	\$ 379,192	(Sch 6)
165	.20-.39	Fringe Benefits	6900	76,894	5,067	81,961	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	962,624	(70,854)	891,770	(Sch 6)
165		Administration - Total	6900	\$ 1,547,421	\$ (194,498)	\$ 1,352,923	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,899	\$ 0	\$ 75,899	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,405	0	16,405	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,030	0	9,030	(Sch 4)
166		Medical Records - Total	6900	\$ 101,334	\$ 0	\$ 101,334	
167		CDPH Licensing Fees	6900	\$ 55,999	\$ 0	\$ 55,999	(Sch 6)
168		Professional Liability Insurance	6900	\$ 166,960	\$ (17,715)	\$ 149,245	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,007,671	\$ 0	\$ 1,007,671	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 92,898	\$ 0	\$ 92,898	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,079	0	20,079	(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	\$ 112,977	\$ 0	\$ 112,977	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,338,382	\$ (212,213)	\$ 3,126,169	
200		Total		\$ 14,654,292	\$ (485,276)	\$ 14,169,016	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 125,698
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COLONIAL CARE CENTER

NPI:
1639257165

OSHPD Facility Number:
206190190

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(12,517)	(29,199)	0	0	0	0	0	0	0

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility No:
206190190

LINE NO.	DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED SUBACUTE CARE COST PER PATIENT DAY
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SUBACUTE CARE ROUTINE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 125)	\$ N/A	\$ 2,140,807	\$ 170.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 173,537	\$ 13.82
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 575,924	\$ 45.88
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 33,929	\$ 2.70
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 8,065	\$ 0.64
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 14,159	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 37,734	\$ 3.01
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 254,774	\$ 20.29
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 343,495	\$ 27.36
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,612,962	\$ 3,582,423	\$ 285.36
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 369.90	\$ 285.36	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 872,671	\$ 69.51
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 12,403	\$ 0.99
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 66,269	\$ 5.28
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 4,150	\$ 0.33
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 987	\$ 0.08
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,618	\$ 0.37
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 12,309	\$ 0.98
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 83,105	\$ 6.62
21	Caregiver Training (Subacute Care Sch. 2, Ln. 130)	\$ N/A	\$ 0	\$ 0.00
22	Cost of Administration (Subacute Care Sch. 2, Ln. 131)	\$ N/A	\$ 112,045	\$ 8.93
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 183,925	\$ 1,168,558	\$ 93.08
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 14.75	\$ 93.08	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 3,013,478	\$ 240.04 *
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 185,940	\$ 14.81 *
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 642,193	\$ 51.15 *
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 38,079	\$ 3.03 *
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 9,051	\$ 0.72 *
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 18,777	\$ 1.50 *
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 50,043	\$ 3.99 *
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 337,880	\$ 26.91 *
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00 *
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 455,540	\$ 36.29 *
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,796,887	\$ 4,750,981	\$ 378.44 *
36	Total Patient Days (Adj)	12,471	12,554	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 384.64	\$ 378.44	
38	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	
39	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	
40	Amount Due Provider (State) (Line 38 + Line 39)	\$ 0	\$ 0	

GENERAL INFORMATION

41	Contracted Number of Subacute Care Beds (Adj 20)		36	
42	Total Licensed Nursing Facility Beds (Adj 21)	196	160	
43	Total Licensed Capacity (All levels) (Adj)	196	196	
44	Total Medi-Cal Subacute Care Patient Days (Adj 18)	11,796	11,677	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 38,079	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 38,079	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 16)	AUDITED MEDI-CAL DAYS (Adj 18)	
48	Ventilator (Equipment Cost Only)	\$ 0	5,634	5,808
49	Nonventilator	\$ N/A	6,920	5,869
50	TOTAL	\$ N/A	12,554	11,677

* (To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
PATIENT SUPPLIES						
1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	3,448				1,907
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	59,520				32,916
4	Cost of Capital Related (Sch. 5, Ln. 75)	2,531				1,400
5	Property Taxes (Sch. 5, Ln. 75)	602				333
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	319				177
7	Professional Liability Insurance (Sch. 6, Ln. 75)	851				470
8	Quality Assurance Fees (Sch. 6, Ln. 75)	5,743				3,176
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	7,743				4,282
11	Total Patient Supplies Ancillary Service	\$ 80,757	\$ 166,035	0.486388	\$ 91,821	\$ 44,661

SPECIALIZED SUPPORT SURFACES						
12	Cost of Direct Care - Labor (Sch. 2, Ln. 77)	\$ 0				\$ N/A
13	Cost of Indirect Care - Labor (Sch. 3, Ln. 77)	0				0
14	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 77)	0				0
15	Cost of Capital Related (Sch. 5, Ln. 77)	0				0
16	Property Taxes (Sch. 5, Ln. 77)	0				0
17	CDPH Licensing Fees (Sch. 6, Ln. 77)	0				0
18	Professional Liability Insurance (Sch. 6, Ln. 77)	0				0
19	Quality Assurance Fees (Sch. 6, Ln. 77)	0				0
20	Caregiver Training (Sch. 6, Ln. 77)	0				0
21	Cost of Administration (Sch. 6, Ln. 77)	0				0
22	Total Specialized Support Surfaces Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY						
23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 792,283				\$ 35,283
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	17,250				768
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	15,283				681
26	Cost of Capital Related (Sch. 5, Ln. 80)	9,179				409
27	Property Taxes (Sch. 5, Ln. 80)	2,182				97
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	4,038				180
29	Professional Liability Insurance (Sch. 6, Ln. 80)	10,761				479
30	Quality Assurance Fees (Sch. 6, Ln. 80)	72,653				3,236
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	97,952				4,362
33	Total Physical Therapy Ancillary Service	\$ 1,021,580	\$ 2,520,372	0.405329	\$ 112,242	\$ 45,495

RESPIRATORY THERAPY						
34	Cost of Direct Care - Labor (Sch. 2, Ln. 81)	\$ 0				\$ 0
35	Cost of Indirect Care - Labor (Sch. 3, Ln. 81)	0				0
36	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 81)	0				0
37	Cost of Capital Related (Sch. 5, Ln. 81)	0				0
38	Property Taxes (Sch. 5, Ln. 81)	0				0
39	CDPH Licensing Fees (Sch. 6, Ln. 81)	0				0
40	Professional Liability Insurance (Sch. 6, Ln. 81)	0				0
41	Quality Assurance Fees (Sch. 6, Ln. 81)	0				0
42	Caregiver Training (Sch. 6, Ln. 81)	0				0
43	Cost of Administration (Sch. 6, Ln. 81)	0				0
44	Total Respiratory Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 624,933				\$ 24,711
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	15,231				602
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	14,242				563
48	Cost of Capital Related (Sch. 5, Ln. 82)	8,610				340
49	Property Taxes (Sch. 5, Ln. 82)	2,047				81
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	3,211				127
51	Professional Liability Insurance (Sch. 6, Ln. 82)	8,558				338
52	Quality Assurance Fees (Sch. 6, Ln. 82)	57,785				2,285
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	77,908				3,081
55	Total Occupational Therapy Ancillary Service	\$ 812,526	\$ 2,181,835	0.372405	\$ 86,275	\$ 32,129

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 152,936				\$ 17,756
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	1,652				192
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	691				80
59	Cost of Capital Related (Sch. 5, Ln. 83)	358				42
60	Property Taxes (Sch. 5, Ln. 83)	85				10
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	752				87
62	Professional Liability Insurance (Sch. 6, Ln. 83)	2,004				233
63	Quality Assurance Fees (Sch. 6, Ln. 83)	13,530				1,571
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	18,242				2,118
66	Total Speech Pathology Ancillary Service	\$ 190,249	\$ 328,540	0.579075	\$ 38,144	\$ 22,088

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	3,830				266
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	300,735				20,922
70	Cost of Capital Related (Sch. 5, Ln. 85)	1,207				84
71	Property Taxes (Sch. 5, Ln. 85)	287				20
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	1,478				103
73	Professional Liability Insurance (Sch. 6, Ln. 85)	3,939				274
74	Quality Assurance Fees (Sch. 6, Ln. 85)	26,592				1,850
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	35,853				2,494
77	Total Pharmacy Ancillary Service	\$ 373,921	\$ 1,543,581	0.242242	\$ 107,389	\$ 26,014

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	401				59
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	37,255				5,510
81	Cost of Capital Related (Sch. 5, Ln. 90)	87				13
82	Property Taxes (Sch. 5, Ln. 90)	21				3
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	182				27
84	Professional Liability Insurance (Sch. 6, Ln. 90)	486				72
85	Quality Assurance Fees (Sch. 6, Ln. 90)	3,281				485
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	4,424				654
88	Total Laboratory Ancillary Service	\$ 46,135	\$ 174,565	0.264288	\$ 25,817	\$ 6,823

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
COLONIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1639257165

OSHPD Facility Number:
206190190

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adj)	SUBACUTE CARE ANCILLARY COST *
HOME HEALTH SERVICES						
89	Cost of Direct Care - Labor (Sch. 2, Ln. 95)	\$ 0				\$ 0
90	Cost of Indirect Care - Labor (Sch. 3, Ln. 95)	0				0
91	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 95)	0				0
92	Cost of Capital Related (Sch. 5, Ln. 95)	0				0
93	Property Taxes (Sch. 5, Ln. 95)	0				0
94	CDPH Licensing Fees (Sch. 6, Ln. 95)	0				0
95	Professional Liability Insurance (Sch. 6, Ln. 95)	0				0
96	Quality Assurance Fees (Sch. 6, Ln. 95)	0				0
97	Caregiver Training (Sch. 6, Ln. 95)	0				0
98	Cost of Administration (Sch. 6, Ln. 95)	0				0
99	Total Home Health Services Ancillary Service	\$ 0	\$ 0	0.000000	\$ 0	\$ 0

OTHER ANCILLARY SERVICES						
100	Cost of Direct Care - Labor (Sch. 2, Ln. 100)	\$ 0				\$ 0
101	Cost of Indirect Care - Labor (Sch. 3, Ln. 100)	312				22
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	29,039				2,005
103	Cost of Capital Related (Sch. 5, Ln. 100)	68				5
104	Property Taxes (Sch. 5, Ln. 100)	16				1
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	142				10
106	Professional Liability Insurance (Sch. 6, Ln. 100)	379				26
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,557				177
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	3,448				238
110	Total Other Ancillary Service	\$ 35,961	\$ 127,926	0.281108	\$ 8,834	\$ 2,483

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 794,920
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					8,587
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					3,592
114	Cost of Capital Related (Sch. 5, Ln. 101)					1,858
115	Property Taxes (Sch. 5, Ln. 101)					442
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,908
117	Professional Liability Insurance (Sch. 6, Ln. 101)					10,416
118	Quality Assurance Fees (Sch. 6, Ln. 101)					70,326
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					94,816
121	Total Subacute Ancillary Service					\$ 988,865

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 872,671
123	Cost of Indirect Care - Labor					12,403
124	Cost of Direct and Indirect Nonlabor					66,269
125	Cost of Capital Related					4,150
126	Property Taxes					987
127	CDPH Licensing Fees					4,618
128	Professional Liability Insurance					12,309
129	Quality Assurance Fees					83,105
130	Caregiver Training					0
131	Cost of Administration					112,045
132	Total Cost of Subacute Care Ancillary Services					\$ 1,168,558

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name							Fiscal Period	NPI	Adjustments	
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To identify Group Health Insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$125,698	\$125,698

Provider Name							Fiscal Period	NPI		Adjustments	
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$271,778	(\$12,478)	\$259,300 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	962,624	12,478	975,102 *	
							To reclassify pharmacy consultant expense to the Administrative cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,164,693	(\$23,440)	\$3,141,253 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	665,290	(5,067)	660,223 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	507,903	23,440	531,343 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	76,894	5,067	81,961	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$3,141,253	(\$35,252)	\$3,106,001 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 660,223	(7,620)	652,603 *	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	1,597,181	35,252	1,632,433 *	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	345,222	7,620	352,842 *	
							To reclassify Minimum Data Set Nursing expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* \$3,106,001	(\$26,214)	\$3,079,787 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 652,603	(5,666)	646,937	
	10.5	125	1	8A-1	125	1	Subacute Care - Salaries and Wages	* 1,632,433	26,214	1,658,647	
	10.5	125	2	8A-1	125	2	Subacute Care - Fringe Benefits	* 352,842	5,666	358,508	
							To reclassify Director of Nursing expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	168	4	8A-1	168	4	Professional Liability Insurance	\$166,960	(\$5,198)	\$161,762 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 975,102	5,198	980,300 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
7	10.5	035	4	8A-1	035	4	Leases and Rentals	\$43,799	\$4,207	\$48,006 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 259,300	(4,207)	255,093	
							To reclassify equipment rentals/leases expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
8	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$48,006	\$76,051	\$124,057	
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	539,093	(76,051)	463,042	
							To reclassify equipment rentals/leases expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	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>ADJUSTMENTS TO REPORTED COSTS</u>											
9	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$164,348	(\$89,696)	\$74,652	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	387,686	(26,476)	361,210	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 3,079,787	(86,707)	2,993,080	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 531,343	(152,151)	379,192	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 980,300	(88,530)	891,770	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal periods ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
10	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* \$161,762	(\$12,517)	\$149,245	
							To reconcile the reported liability insurance expenses to agree with the provider's insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	10.5	50	4	8A-1	50	4	Interest - Property, Plant, and Equipment	\$61,583	(\$29,199)	\$32,384	
							To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	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>ADJUSTMENTS TO REPORTED STATISTICS</u>										
12	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	16,290	180	16,470	
	10.7	165	1,2,3	7	165	Administration	3,295	(180)	3,115	
To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
13	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	169,110	4,203	173,313	
	10.7	125	5	7	125	Subacute Care	19,758	1,002	20,760	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	188,868	5,205	194,073	
To adjust dietary meals statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
14	10.7	105	4	7	105	Skilled Nursing Care (Laundry Pounds)	563,700	145	563,845	
	10.7	125	4	7	125	Subacute Care	122,200	327	122,527	
	10.7	175	4	7	N/A	Total Statistics - Laundry Pounds	685,900	472	686,372	
To adjust laundry pounds statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
15	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	57,753	18	57,771
16	4.3	115	1	SA1	49		Total - Subacute Care Days - Non-Ventilator To adjust the subacute patient days to reflect total non-ventilator patient days in the audit report. 42 CFR 413.20 / CMS Pub 15-1, Section 2304	6,837	83	6,920

Provider Name							Fiscal Period	NPI		Adjustments
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165		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 MEDI-CAL SETTLEMENT DATA										
17	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Report Date: December 10, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	45,963	(1,227)	44,736	
18	4.3	100	2	SA1	48	Medi-Cal Subacute Days - Ventilator	5,634	174	5,808	
	4.3	115	2	SA1	49	Medi-Cal Subacute Days - Non-Ventilator	6,162	(293)	5,869	
	4.3	120	2	SA1	50	Medi-Cal Subacute Days - Total To reflect Medi-Cal ventilator and Medi-Cal non-ventilator patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through November 30, 2013 Report Date: December 10, 2013 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 Medi-Cal Subacute contract number 04-03-70142	11,796	(119)	11,677	

Provider Name							Fiscal Period	NPI	Adjustments	
COLONIAL CARE CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1639257165	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>ADJUSTMENTS TO OTHER MATTERS</u>										
19	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$3,405	\$3,405
20	Not Reported			SA1	41		Contracted Number of Adult Subacute Beds To adjust the reported number of beds to agree with the provider's Subacute contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute contract number 04-03-70142	0	36	36
21	4.3	20	1	SA1	42		Total Licensed Nursing Facility Beds To adjust the total available licensed nursing facility beds in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	196	(36)	160