

**REPORT
ON THE
RATE SETTING AUDIT**

**LONGWOOD MANOR CONVALESCENT HOSPITAL
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235213810**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Clara Yau**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 19, 2014

Karen Eccleston, Administrator
Longwood Manor Convalescent Hospital
4853 West Washington Boulevard
Los Angeles, CA 90016

LONGWOOD MANOR CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1235213810
FISCAL PERIOD ENDED: JUNE 30, 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 \$8,195, 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

Karen Eccleston
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Certified

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:

1235213810

OSHPD Facility No.:

206190481

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	\$ 4,488,698	\$ 75.52
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,008,656	\$ 16.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 895,788	\$ 15.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 89,913	\$ 1.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,895	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,261	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 79,302	\$ 1.33
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 561,610	\$ 9.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 933,054	\$ 15.70
11	Cost of Routine Service/Audited Total Costs	\$ 8,285,456	\$ 8,120,176	\$ 136.62
12	Total Patient Days (Adj)	59,438	59,438	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 139.40	\$ 136.62	
14	Overpayments (Adj 32)	\$ 0	\$ (8,195)	
15	Medi-Cal Days (Adj 25)	50,316	50,163	
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	\$ 2,814,268	\$ 245.90 *
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 220,482	\$ 19.26 *
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 706,450	\$ 61.73 *
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 22,542	\$ 1.97 *
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 8,247	\$ 0.72 *
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 17,517	\$ 1.53 *
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 45,907	\$ 4.01 *
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 325,108	\$ 28.41 *
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	\$ 540,131	\$ 47.19 *
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 4,771,607	\$ 4,700,652	\$ 410.72 *
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	11,444	11,445	*
43	Cost Per Patient Day (Cost Divided by Days)	\$ 416.95	\$ 410.72	*
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	*

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:

1235213810

OSHPD Facility No.:

206190481

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:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility No.:
206190481

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	\$ 143,879	\$ 143,879		
160	Activities	174,194		\$ 174,194	
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	634,537	0	0	634,537 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	447,770	0	0	447,770 ***
083	Speech Pathology	131,613	0	0	131,613 ***
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	690,126	0	0	690,126 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,280,282	94,276	114,140	4,488,698 *
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	1,912,961	49,603	60,054	2,022,618 **
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	\$ 8,415,362	\$ 143,879	\$ 174,194	\$ 8,415,362

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

NPI:
1235213810

OSHPD Facility Number:
206190481

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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	\$ 73,158	\$ 73,158										
010	Housekeeping	269,890	370	\$ 270,260									
060	Laundry and Linen	151,845	2,035	7,557	\$ 161,438								
065	Dietary	531,076	6,367	23,641	0	\$ 561,085							
155	Social Services	N/A	251	933	0	0	\$ 1,184						
160	Activities	N/A	1,615	5,998	0	0	0	\$ 7,613					
165	Administration	N/A	2,809	10,429	0	0	0	0	\$ 13,238	\$ 13,238			
166	Medical Records	166,373	1,047	3,887	0	0	0	0	171,307		\$ 171,307		
170	Inservice Education - Nursing	75,287	968	3,596	0	0	0	0	\$ 79,851				
ANCILLARY SERVICES													
075	Patient Supplies		2,590	9,616	0	0	0	0	0	12,206	108	1,391	\$ 13,705 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,077	3,999	0	0	0	0	0	5,076	749	9,691	15,516 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		828	3,074	0	0	0	0	0	3,901	530	6,852	11,283 ***
083	Speech Pathology		104	388	0	0	0	0	0	492	154	1,987	2,633 ***
085	Pharmacy		528	1,962	0	0	0	0	0	2,490	180	2,326	4,996 ***
090	Laboratory		0	0	0	0	0	0	0	0	62	797	858 ***
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	29	378	407 ***
101	Subacute Care Ancillary Services		221	821	0	0	0	0	0	1,042	883	11,430	13,355 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		43,596	161,871	135,554	506,720	776	4,989	52,322	905,827	7,376	95,453	1,008,656 *
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		8,511	31,601	25,884	54,365	408	2,625	27,529	150,923	3,162	40,921	195,006 **
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		239	888	0	0	0	0	0	1,127	6	81	1,214
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 1,267,629	\$ 73,158	\$ 270,260	\$ 161,438	\$ 561,085	\$ 1,184	\$ 7,613	\$ 79,851	\$ 1,083,084	\$ 13,238	\$ 171,307	\$ 1,267,629

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

NPI:
1235213810

OSHPD Facility Number:
206190481

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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	\$ 407,246	\$ 407,246										
010	Housekeeping	45,461	2,058	\$ 47,519									
060	Laundry and Linen	19,154	11,330	1,329	\$ 31,813								
065	Dietary	381,801	35,444	4,157	0	\$ 421,402							
155	Social Services	0	1,398	164	0	0	\$ 1,562						
160	Activities	8,365	8,992	1,055	0	0	0	\$ 18,412					
165	Administration	N/A	15,636	1,834	0	0	0	0		\$ 17,470	\$ 17,470		
166	Medical Records	10,151	5,827	683	0	0	0	0		16,662		\$ 16,662	
170	Inservice Education - Nursing	200	5,391	632	0	0	0	0	\$ 6,223				
ANCILLARY SERVICES													
075	Patient Supplies	59,037	14,417	1,691	0	0	0	0	0	75,145	142	135	\$ 75,422
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,995	703	0	0	0	0	0	6,698	988	943	8,629
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	4,608	540	0	0	0	0	0	5,149	699	666	6,514
083	Speech Pathology	0	582	68	0	0	0	0	0	650	203	193	1,046
085	Pharmacy	148,724	2,942	345	0	0	0	0	0	152,011	237	226	152,474
090	Laboratory	53,336	0	0	0	0	0	0	0	53,336	81	77	53,495
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,319	0	0	0	0	0	0	0	25,319	39	37	25,394
101	Subacute Care Ancillary Services	72,029	1,230	144	0	0	0	0	0	73,404	1,166	1,112	75,681
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	181,174	242,686	28,461	26,712	380,571	1,024	12,064	4,078	876,770	9,734	9,284	895,788
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	434,409	47,378	5,556	5,101	40,831	539	6,348	2,145	542,307	4,173	3,980	550,460
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	2,265	1,331	156	0	0	0	0	0	3,752	8	8	3,768
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,848,671	\$ 407,246	\$ 47,519	\$ 31,813	\$ 421,402	\$ 1,562	\$ 18,412	\$ 6,223	\$ 1,814,539	\$ 17,470	\$ 16,662	\$ 1,848,671

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

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)	\$ 118,860	73%							
	Property Tax (line 40)	43,485	27%	\$ 162,345						
005	Plant Operations and Maintenance			5,638	\$ 5,638					
010	Housekeeping			792	28	\$ 820				
060	Laundry and Linen			4,360	157	23	\$ 4,540			
065	Dietary			13,639	491	72	0	\$ 14,201		
155	Social Services			538	19	3	0	0	\$ 560	
160	Activities			3,460	124	18	0	0	0	\$ 3,603
165	Administration			6,017	216	32	0	0	0	0
166	Medical Records			2,242	81	12	0	0	0	0
170	Inservice Education - Nursing			2,074	75	11	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,548	200	29	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,307	83	12	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,773	64	9	0	0	0	0
083	Speech Pathology			224	8	1	0	0	0	0
085	Pharmacy			1,132	41	6	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			473	17	2	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			93,385	3,360	491	3,812	12,825	367	2,361
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			18,231	656	96	728	1,376	193	1,242
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			512	18	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 162,345	100%	\$ 162,345	\$ 5,638	\$ 820	\$ 4,540	\$ 14,201	\$ 560	\$ 3,603

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

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 73% Of Total	Property Tax 27% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 118,860	73%							
	Property Tax (line 40)	43,485	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,265	\$ 6,265				
166	Medical Records				2,335		\$ 2,335			
170	Inservice Education - Nursing			\$ 2,160						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,776	51	19	\$ 5,846	\$ 4,280	\$ 1,566 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	2,402	354	132	2,889	2,115	774 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	1,846	251	93	2,190	1,604	587 ***
083	Speech Pathology			0	233	73	27	333	244	89 ***
085	Pharmacy			0	1,179	85	32	1,295	948	347 ***
090	Laboratory			0	0	29	11	40	29	11 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	14	5	19	14	5 ***
101	Subacute Care Ancillary Services			0	493	418	156	1,067	781	286 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,415	118,016	3,491	1,301	122,808	89,913	32,895 *
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			745	23,267	1,497	558	25,321	18,539	6,782 **
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	533	3	1	537	393	144
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 162,345	100%	\$ 2,160	\$ 153,745	\$ 6,265	\$ 2,335	\$ 162,345	\$ 118,860	\$ 43,485

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

NPI:
1235213810

OSHPD Facility Number:
206190481

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 17,136												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,657,391												
	Total Costs Allocable as Administration	1,674,527	58%											
167	CDPH Licensing Fees	54,308	2%											
168	Professional Liability Insurance	142,321	5%											
169	Quality Assurance Fees	1,007,907	35%											
174	Caregiver Training	0	0%											
	Total	2,879,063	100%						\$ 2,879,063					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 12,206	\$ 75,145	\$ 5,776	\$ 93,127	23,382	\$ 13,600	\$ 441	\$ 1,156	\$ 8,186	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			634,537	5,076	6,698	2,402	648,713	162,879	94,734	3,072	8,052	57,021	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			447,770	3,901	5,149	1,846	458,666	115,162	66,981	2,172	5,693	40,316	0
083	Speech Pathology			131,613	492	650	233	132,988	33,391	19,421	630	1,651	11,689	0
085	Pharmacy			0	2,490	152,011	1,179	155,680	39,088	22,734	737	1,932	13,684	0
090	Laboratory			0	0	53,336	0	53,336	13,392	7,789	253	662	4,688	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,319	0	25,319	6,357	3,697	120	314	2,225	0
101	Subacute Care Ancillary Services			690,126	1,042	73,404	493	765,064	192,092	111,725	3,623	9,496	67,248	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,488,698	905,827	876,770	118,016	6,389,311	1,604,226	933,054	30,261	79,302	561,610	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			2,022,618	150,923	542,307	23,267	2,739,114	687,736	400,002	12,973	33,997	240,764	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,127	3,752	533	5,412	1,359	790	26	67	476	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,879,063		\$ 8,415,362	\$ 1,083,084	\$ 1,814,539	\$ 153,745	\$ 11,466,731	\$ 2,879,063					
	Total Administrative Costs							\$ 2,879,063		\$ 1,674,527	\$ 54,308	\$ 142,321	\$ 1,007,907	\$ 0
	Unit Cost Multiplier							0.25107967						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 184,545	\$ 34,132	\$ 8,600	\$ 227,276						
	TOTAL FACILITY COSTS							\$ 14,573,070						

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

STATISTICS FOR COST ALLOCATION

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

NPI:
1235213810

OSHPD Facility Number:
206190481

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj 22)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))	22))))		
005	Plant Operations and Maintenance	1,310									
010	Housekeeping	184	184								
060	Laundry and Linen	1,013	1,013	1,013							
065	Dietary	3,169	3,169	3,169							
155	Social Services	125	125	125							
160	Activities	804	804	804							
165	Administration	1,398	1,398	1,398							
166	Medical Records	521	521	521							
170	Inservice Education - Nursing	482	482	482							
	ANCILLARY SERVICES										
075	Patient Supplies	1,289	1,289	1,289						93,127	93,127
077	Specialized Support Surfaces									0	0
080	Physical Therapy	536	536	536						648,713	648,713
081	Respiratory Therapy									0	0
082	Occupational Therapy	412	412	412						458,666	458,666
083	Speech Pathology	52	52	52						132,988	132,988
085	Pharmacy	263	263	263						155,680	155,680
090	Laboratory									53,336	53,336
095	Home Health Services									0	0
100	Other Ancillary Services									25,319	25,319
101	Subacute Care Ancillary Services	110	110	110						765,064	765,064
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	21,698	21,698	21,698	579,470	173,841	4,461,456	4,461,456	4,461,456	6,389,311	6,389,311
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	4,236	4,236	4,236	110,650	18,651	2,347,370	2,347,370	2,347,370	2,739,114	2,739,114
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	119	119	119						5,412	5,412
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	37,721	36,411	36,227	690,120	192,492	6,808,826	6,808,826	6,808,826	11,466,731	11,466,731
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 143,879 0.021131249	\$ 174,194 0.025583559			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 73,158 2.00922798	\$ 270,260 7.46017330	\$ 161,438 0.23392671	\$ 561,085 2.91484598	\$ 1,184 0.00017384	\$ 7,613 0.00111817	\$ 79,851 0.01172761	\$ 13,238 0.00115449	\$ 171,307 0.01493944
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 407,246 11.18469693	\$ 47,519 1.31170078	\$ 31,813 0.04609756	\$ 421,402 2.18919272	\$ 1,562 0.00022942	\$ 18,412 0.00270415	\$ 6,223 0.00091400	\$ 17,470 0.00152354	\$ 16,662 0.00145304
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 162,345 4.30383606	\$ 5,638 0.15484401	\$ 820 0.02264601	\$ 4,540 0.00657796	\$ 14,201 0.07377617	\$ 560 0.00008227	\$ 3,603 0.00052916	\$ 2,160 0.00031724	\$ 6,265 0.00054635	\$ 2,335 0.00020361

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

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	\$ 150,434	\$ (90,632)	\$ 59,802	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,356	0	13,356	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	415,225	(7,979)	407,246	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 579,015	\$ (98,611)	\$ 480,404	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 220,618	\$ 0	\$ 220,618	(Sch 3)
010	.20-.39	Fringe Benefits	6300	49,272	0	49,272	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,461	0	45,461	(Sch 4)
010		Housekeeping - Total	6300	\$ 315,351	\$ 0	\$ 315,351	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,742	1,020	7,762	(Sch 5)
025		Depreciation: Equipment	7140	11,303	0	11,303	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		9,052	9,052	(Sch 5)
035		Leases and Rentals	7200	46,209	1,531	47,740	(Sch 5)
040		Property Taxes	7300	43,485	0	43,485	(Sch 5)
045		Property Insurance	7400	17,136	0	17,136	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	43,003	0	43,003	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,062,244	\$ (87,008)	\$ 975,236	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 124,124	\$ 0	\$ 124,124	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,721	0	27,721	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,154	0	19,154	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 170,999	\$ 0	\$ 170,999	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 460,052	\$ (25,930)	\$ 434,122	(Sch 3)
065	.20-.39	Fringe Benefits	6500	96,954	0	96,954	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	381,801	0	381,801	(Sch 4)
065		Dietary - Total	6500	\$ 938,807	\$ (25,930)	\$ 912,877	
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	45,803	13,234	59,037	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,803	\$ 13,234	\$ 59,037	
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:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

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	634,537	0	634,537	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 634,537	\$ 0	\$ 634,537	
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	447,770	0	447,770	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 447,770	\$ 0	\$ 447,770	
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	131,613	0	131,613	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 131,613	\$ 0	\$ 131,613	
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	237,697	(88,973)	148,724	(Sch 4)
085		Pharmacy - Total	8300	\$ 237,697	\$ (88,973)	\$ 148,724	
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	53,336	0	53,336	(Sch 4)
090		Laboratory - Total	8400	\$ 53,336	\$ 0	\$ 53,336	
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	25,319	0	25,319	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,319	\$ 0	\$ 25,319	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:

1235213810

OSHPD Facility Number:

206190481

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	\$ 564,135	\$ 0	\$ 564,135	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	125,991	0	125,991	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		72,029	72,029	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 690,126	\$ 72,029	\$ 762,155	
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		\$ 2,266,201	\$ (3,710)	\$ 2,262,491	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,615,980	\$ (116,779)	\$ 3,499,201	(Sch 2)
105	.20-.39	Fringe Benefits	6110	788,442	(7,361)	781,081	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	191,816	(10,642)	181,174	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,596,238	\$ (134,782)	\$ 4,461,456	
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	\$ 1,563,727	\$ 0	\$ 1,563,727	(Sch 2)
125	.20-.39	Fringe Benefits	6150	349,234	0	349,234	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	530,580	(96,171)	434,409	(Sch 4)
125		Subacute Care - Total	6150	\$ 2,443,541	\$ (96,171)	\$ 2,347,370	
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:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,265	0	2,265 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,265	\$ 0	\$ 2,265
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 7,042,044	\$ (230,953)	\$ 6,811,091
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 117,612	\$ 0	\$ 117,612 (Sch 2)
155	.20-.39	Fringe Benefits	6600	26,267	0	26,267 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 143,879	\$ 0	\$ 143,879

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

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	\$ 142,393	\$ 0	\$ 142,393	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,801	0	31,801	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,365	0	8,365	(Sch 4)
160		Activities - Total	6700	\$ 182,559	\$ 0	\$ 182,559	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 750,433	\$ (128,393)	\$ 622,040	(Sch 6)
165	.20-.39	Fringe Benefits	6900	131,972	7,361	139,333	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	710,323	185,695	896,018	(Sch 6)
165		Administration - Total	6900	\$ 1,592,728	\$ 64,663	\$ 1,657,391	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 136,000	\$ 0	\$ 136,000	(Sch 3)
166	.20-.39	Fringe Benefits	6900	30,373	0	30,373	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,151	0	10,151	(Sch 4)
166		Medical Records - Total	6900	\$ 176,524	\$ 0	\$ 176,524	
167		CDPH Licensing Fees	6900	\$ 54,308	\$ 0	\$ 54,308	(Sch 6)
168		Professional Liability Insurance	6900	\$ 155,788	\$ (13,467)	\$ 142,321	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,007,907	\$ 0	\$ 1,007,907	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,542	\$ 0	\$ 61,542	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,745	0	13,745	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	200	0	200	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,487	\$ 0	\$ 75,487	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 3,389,180	\$ 51,196	\$ 3,440,376	
200		Total		\$ 14,869,475	\$ (296,405)	\$ 14,573,070	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	193,409	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

NPI:
1235213810

OSHPD Facility Number:
206190481

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	(\$296,405)	0						
			(To Sch 8)							

SUMMARY OF AUDITED SUBACUTE CARE COSTS AND INFORMATION

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility No.:
206190481

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	\$ 2,022,618	\$ 176.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 125)	\$ N/A	\$ 195,006	\$ 17.04
3	Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 125)	\$ N/A	\$ 550,460	\$ 48.10
4	Cost of Capital Related (Sch. 5, Ln. 125)	\$ N/A	\$ 18,539	\$ 1.62
5	Property Taxes (Sch. 5, Ln. 125)	\$ N/A	\$ 6,782	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 12,973	\$ 1.13
7	Professional Liability Insurance (Sch. 6, Ln. 125)	\$ N/A	\$ 33,997	\$ 2.97
8	Quality Assurance Fees (Sch. 6, Ln. 125)	\$ N/A	\$ 240,764	\$ 21.04
9	Caregiver Training (Sch. 6, Ln. 125)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 125)	\$ N/A	\$ 400,002	\$ 34.95
11	Cost of Routine Service/Audited Total Routine Costs	\$ 4,485,228	\$ 3,481,141	\$ 304.16
12	Routine Cost Per Patient Day (Routine Cost Divided by Days)	\$ 391.93	\$ 304.16	

SUBACUTE CARE ANCILLARY

13	Cost of Direct Care - Labor (Subacute Care Sch. 2, Ln. 122)	\$ N/A	\$ 791,650	\$ 69.17
14	Cost of Indirect Care - Labor (Subacute Care Sch. 2, Ln. 123)	\$ N/A	\$ 25,476	\$ 2.23
15	Cost of Direct and Indirect Nonlabor (Subacute Care Sch. 2, Ln. 124)	\$ N/A	\$ 155,990	\$ 13.63
16	Cost of Capital Related (Subacute Care Sch. 2, Ln. 125)	\$ N/A	\$ 4,003	\$ 0.35
17	Property Taxes (Subacute Care Sch. 2, Ln. 126)	\$ N/A	\$ 1,465	\$ 0.13
18	CDPH Licensing Fees (Subacute Care Sch. 2, Ln. 127)	\$ N/A	\$ 4,545	\$ 0.40
19	Professional Liability Insurance (Subacute Care Sch. 2, Ln. 128)	\$ N/A	\$ 11,910	\$ 1.04
20	Quality Assurance Fees (Subacute Care Sch. 2, Ln. 129)	\$ N/A	\$ 84,344	\$ 7.37
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	\$ 140,129	\$ 12.24
23	Cost of Ancillary Service/Audited Total Ancillary Costs	\$ 286,379	\$ 1,219,511	\$ 106.55
24	Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days)	\$ 25.02	\$ 106.55	

SUBACUTE CARE TOTAL

25	Cost of Direct Care - Labor (Line 1 + Line 13)	\$ N/A	\$ 2,814,268	\$ 245.90
26	Cost of Indirect Care - Labor (Line 2 + Line 14)	\$ N/A	\$ 220,482	\$ 19.26
27	Cost of Direct and Indirect Nonlabor (Line 3 + Line 15)	\$ N/A	\$ 706,450	\$ 61.73
28	Cost of Capital Related (Line 4 + Line 16)	\$ N/A	\$ 22,542	\$ 1.97
29	Property Taxes (Line 5 + Line 17)	\$ N/A	\$ 8,247	\$ 0.72
30	CDPH Licensing Fees (Line 6 + Line 18)	\$ N/A	\$ 17,517	\$ 1.53
31	Professional Liability Insurance (Line 7 + Line 19)	\$ N/A	\$ 45,907	\$ 4.01
32	Quality Assurance Fees (Line 8 + Line 20)	\$ N/A	\$ 325,108	\$ 28.41
33	Caregiver Training (Line 9 + Line 21)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Administration (Line 10 + Line 22)	\$ N/A	\$ 540,131	\$ 47.19
35	Total Cost of Subacute Service (Line 11 + Line 23)	\$ 4,771,607	\$ 4,700,652	\$ 410.72
36	Total Patient Days (Adj 23)	11,444	11,445	
37	Total Cost Per Patient Day (Total Cost Divided by Days)	\$ 416.95	\$ 410.72	
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 31)		33	
42	Total Licensed Nursing Facility Beds (Adj)	198	198	
43	Total Licensed Capacity (All levels) (Adj)	198	198	
44	Total Medi-Cal Subacute Care Patient Days (Adj)	0	9,986	

CAPITAL RELATED COST

45	Direct Capital Related Cost (Adj)	\$ N/A	\$ 0	
46	Indirect Capital Related Cost (Line 28)	\$ N/A	\$ 22,542	
47	Total Capital Related Cost (Line 45 + Line 46)	\$ 0	\$ 22,542	

VENTILATOR / NONVENTILATOR

	AUDITED COSTS (Adj 30)	AUDITED TOTAL DAYS (Adj 23)	AUDITED MEDI-CAL DAYS (Adj 24)	
48	Ventilator (Equipment Cost Only)	\$ 72,029	5,045	4,402
49	Nonventilator	N/A	6,400	5,584
50	TOTAL	\$ N/A	11,445	9,986

(To Schedule 1)

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 26)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 27-29)	SUBACUTE CARE ANCILLARY COST *
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PATIENT SUPPLIES

1	Cost of Direct Care - Labor (Sch. 2, Ln. 75)	\$ 0				\$ 0
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 75)	13,705				9,243
3	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 75)	75,422				50,868
4	Cost of Capital Related (Sch. 5, Ln. 75)	4,280				2,887
5	Property Taxes (Sch. 5, Ln. 75)	1,566				1,056
6	CDPH Licensing Fees (Sch. 6, Ln. 75)	441				297
7	Professional Liability Insurance (Sch. 6, Ln. 75)	1,156				780
8	Quality Assurance Fees (Sch. 6, Ln. 75)	8,186				5,521
9	Caregiver Training (Sch. 6, Ln. 75)	0				0
10	Cost of Administration (Sch. 6, Ln. 75)	13,600				9,172
11	Total Patient Supplies Ancillary Service	\$ 118,356	\$ 133,160	0.888822	\$ 89,810	\$ 79,825

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	\$ 22,728	0.000000	\$ 0	\$ 0

PHYSICAL THERAPY

23	Cost of Direct Care - Labor (Sch. 2, Ln. 80)	\$ 634,537				\$ 46,087
24	Cost of Indirect Care - Labor (Sch. 3, Ln. 80)	15,516				1,127
25	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 80)	8,629				627
26	Cost of Capital Related (Sch. 5, Ln. 80)	2,115				154
27	Property Taxes (Sch. 5, Ln. 80)	774				56
28	CDPH Licensing Fees (Sch. 6, Ln. 80)	3,072				223
29	Professional Liability Insurance (Sch. 6, Ln. 80)	8,052				585
30	Quality Assurance Fees (Sch. 6, Ln. 80)	57,021				4,141
31	Caregiver Training (Sch. 6, Ln. 80)	0				0
32	Cost of Administration (Sch. 6, Ln. 80)	94,734				6,881
33	Total Physical Therapy Ancillary Service	\$ 824,449	\$ 1,614,417	0.510679	\$ 117,255	\$ 59,880

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:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 26)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 27-29)	SUBACUTE CARE ANCILLARY COST *
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OCCUPATIONAL THERAPY

45	Cost of Direct Care - Labor (Sch. 2, Ln. 82)	\$ 447,770				\$ 36,715
46	Cost of Indirect Care - Labor (Sch. 3, Ln. 82)	11,283				925
47	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 82)	6,514				534
48	Cost of Capital Related (Sch. 5, Ln. 82)	1,604				131
49	Property Taxes (Sch. 5, Ln. 82)	587				48
50	CDPH Licensing Fees (Sch. 6, Ln. 82)	2,172				178
51	Professional Liability Insurance (Sch. 6, Ln. 82)	5,693				467
52	Quality Assurance Fees (Sch. 6, Ln. 82)	40,316				3,306
53	Caregiver Training (Sch. 6, Ln. 82)	0				0
54	Cost of Administration (Sch. 6, Ln. 82)	66,981				5,492
55	Total Occupational Therapy Ancillary Service	\$ 582,919	\$ 1,231,789	0.473230	\$ 101,002	\$ 47,797

SPEECH PATHOLOGY

56	Cost of Direct Care - Labor (Sch. 2, Ln. 83)	\$ 131,613				\$ 18,722
57	Cost of Indirect Care - Labor (Sch. 3, Ln. 83)	2,633				375
58	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 83)	1,046				149
59	Cost of Capital Related (Sch. 5, Ln. 83)	244				35
60	Property Taxes (Sch. 5, Ln. 83)	89				13
61	CDPH Licensing Fees (Sch. 6, Ln. 83)	630				90
62	Professional Liability Insurance (Sch. 6, Ln. 83)	1,651				235
63	Quality Assurance Fees (Sch. 6, Ln. 83)	11,689				1,663
64	Caregiver Training (Sch. 6, Ln. 83)	0				0
65	Cost of Administration (Sch. 6, Ln. 83)	19,421				2,763
66	Total Speech Pathology Ancillary Service	\$ 169,015	\$ 302,050	0.559559	\$ 42,968	\$ 24,043

PHARMACY

67	Cost of Direct Care - Labor (Sch. 2, Ln. 85)	\$ 0				\$ 0
68	Cost of Indirect Care - Labor (Sch. 3, Ln. 85)	4,996				0
69	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 85)	152,474				0
70	Cost of Capital Related (Sch. 5, Ln. 85)	948				0
71	Property Taxes (Sch. 5, Ln. 85)	347				0
72	CDPH Licensing Fees (Sch. 6, Ln. 85)	737				0
73	Professional Liability Insurance (Sch. 6, Ln. 85)	1,932				0
74	Quality Assurance Fees (Sch. 6, Ln. 85)	13,684				0
75	Caregiver Training (Sch. 6, Ln. 85)	0				0
76	Cost of Administration (Sch. 6, Ln. 85)	22,734				0
77	Total Pharmacy Ancillary Service	\$ 197,853	\$ 1,218,729	0.162344	\$ 0	\$ 0

LABORATORY

78	Cost of Direct Care - Labor (Sch. 2, Ln. 90)	\$ 0				\$ 0
79	Cost of Indirect Care - Labor (Sch. 3, Ln. 90)	858				299
80	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 90)	53,495				18,632
81	Cost of Capital Related (Sch. 5, Ln. 90)	29				10
82	Property Taxes (Sch. 5, Ln. 90)	11				4
83	CDPH Licensing Fees (Sch. 6, Ln. 90)	253				88
84	Professional Liability Insurance (Sch. 6, Ln. 90)	662				231
85	Quality Assurance Fees (Sch. 6, Ln. 90)	4,688				1,633
86	Caregiver Training (Sch. 6, Ln. 90)	0				0
87	Cost of Administration (Sch. 6, Ln. 90)	7,789				2,713
88	Total Laboratory Ancillary Service	\$ 67,785	\$ 160,811	0.421518	\$ 56,009	\$ 23,609

SUMMARY OF TOTAL ALLOWABLE SUBACUTE CARE ANCILLARY COSTS

Provider Name:
LONGWOOD MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1235213810

OSHPD Facility Number:
206190481

LINE NO.	DESCRIPTION	ANCILLARY COSTS	TOTAL ANCILLARY CHARGES (Adj 26)	RATIO COST/CHG	TOTAL SUBACUTE CARE ANCILLARY CHARGES (Adjs 27-29)	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	\$	0.000000	\$	\$ 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)	407				152
102	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 100)	25,394				9,499
103	Cost of Capital Related (Sch. 5, Ln. 100)	14				5
104	Property Taxes (Sch. 5, Ln. 100)	5				2
105	CDPH Licensing Fees (Sch. 6, Ln. 100)	120				45
106	Professional Liability Insurance (Sch. 6, Ln. 100)	314				118
107	Quality Assurance Fees (Sch. 6, Ln. 100)	2,225				833
108	Caregiver Training (Sch. 6, Ln. 100)	0				0
109	Cost of Administration (Sch. 6, Ln. 100)	3,697				1,383
110	Total Other Ancillary Service	\$ 32,178	\$ 75,059	0.428702	\$ 28,077	\$ 12,037

SUBACUTE CARE ANCILLARY SERVICES						
111	Cost of Direct Care - Labor (Sch. 2, Ln. 101)					\$ 690,126
112	Cost of Indirect Care - Labor (Sch. 3, Ln. 101)					13,355
113	Cost of Direct and Indirect Nonlabor (Sch. 4, Ln. 101)					75,681
114	Cost of Capital Related (Sch. 5, Ln. 101)					781
115	Property Taxes (Sch. 5, Ln. 101)					286
116	CDPH Licensing Fees (Sch. 6, Ln. 101)					3,623
117	Professional Liability Insurance (Sch. 6, Ln. 101)					9,496
118	Quality Assurance Fees (Sch. 6, Ln. 101)					67,248
119	Caregiver Training (Sch. 6, Ln. 101)					0
120	Cost of Administration (Sch. 6, Ln. 101)					111,725
121	Total Subacute Ancillary Service					\$ 972,320

TOTAL COST OF ANCILLARY SERVICES						
122	Cost of Direct Care - Labor					\$ 791,650
123	Cost of Indirect Care - Labor					25,476
124	Cost of Direct and Indirect Nonlabor					155,990
125	Cost of Capital Related					4,003
126	Property Taxes					1,465
127	CDPH Licensing Fees					4,545
128	Professional Liability Insurance					11,910
129	Quality Assurance Fees					84,344
130	Caregiver Training					0
131	Cost of Administration					140,129
132	Total Cost of Subacute Care Ancillary Services					\$ 1,219,511

* Total Ancillary Costs included in the rate.

(To Subacute Care Sch 1)

Provider Name				Fiscal Period				NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1235213810		32
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 Group Health Insurance To identify Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$193,409	\$193,409

Provider Name							Fiscal Period	NPI	Adjustments		
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1235213810	32		
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											
2	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	\$0	\$9,052	\$9,052	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	710,323	(9,052)	701,271 *	
							To reclassify loan fee amortization 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 CCR, Title 22, Section 52000(e)				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$701,271	\$5,889	\$707,160 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	155,788	(5,889)	149,899 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1235213810		32	
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>											
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,615,980	(\$31,122)	\$3,584,858 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	788,442	(7,361)	781,081	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	750,433	31,122	781,555 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	131,972	7,361	139,333	
							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				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$191,816	(\$11,420)	\$180,396 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 707,160	11,420	718,580 *	
							To reclassify pharmacy consultant expenses to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
6	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor	\$530,580	(\$72,029)	\$458,551 *	
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	0	72,029	72,029	
							To reclassify oxygen expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$180,396	(\$3,486)	\$176,910 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 718,580	3,486	722,066 *	
							To reclassify employee vaccine expenses to the Administration cost center. 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
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
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>											
8	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor		\$45,803	\$13,234	\$59,037
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	176,910	(13,234)	163,676 *
							To reclassify IV supply expenses to the appropriate ancillary cost center. 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				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$163,676	(\$1,623)	\$162,053 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	722,066	1,623	723,689 *
							To reclassify sale taxes for various items purchased to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
10	10.5	035	4	8A-1	035	4	Leases and Rentals		\$46,209	\$1,531	\$47,740
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	162,053	(1,531)	160,522 *
							To reclassify IV pump rental expenses from the using cost centers to the Leases and Rentals 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				
11	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$237,697	\$1,496	\$239,193 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	160,522	(1,496)	159,026 *
							To reclassify pharmacy expenses to the appropriate ancillary cost center. 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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
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>											
12	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	\$6,742	\$1,020	\$7,762	
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 239,193	(90,469)	148,724	
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate franchise taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304	* \$723,689			
14							To eliminate legal fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(43,780)		
15							To eliminate office supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(11,012) (\$55,592)	\$668,097 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
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											
16	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the reported medical supplies expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	\$458,551	(\$4,229)	\$454,322 *
17	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$159,026	\$22,148	\$181,174
	10.5	125	4	8A-1	125	4	Subacute Care - Other - Nonlabor To adjust the reported enteral expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	454,322	(19,913)	434,409
18	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate purchased service expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		\$415,225	(\$2,500)	
19							To eliminate maintenance supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)			(5,479) (\$7,979)	\$407,246
20	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust the reported liability insurance to agree with provider's insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$149,899	(\$7,578)	\$142,321

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
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>											
21	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$150,434	(\$90,632)	\$59,802	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	460,052	(25,930)	434,122	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 3,584,858	(85,657)	3,499,201	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 781,555	(159,515)	622,040	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 668,097	227,921	896,018	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal period ended February 29, 2012 and February 28, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
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											
22	10.7	125	5	7	125	5	Subacute Care (Meals Served)	20,577	(1,926)	18,651	
	10.7	175	5	7	N/A	5	Total - Meals Served	194,418	(1,926)	192,492	
To adjust meal statistics based on audited patient days 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
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1235213810		32
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>										
23	11(2)	105	5	Subacute 1	36	Total Patient Days - Subacute Care	11,444	1	11,445	
	4.3	100	1	Subacute 1	48	Total Ventilator Days	4,206	839	5,045	
	4.3	115	1	Subacute 1	49	Total Nonventilator Days	7,238	(838)	6,400	
To reflect total subacute care patient days and to include total ventilator and nonventilator patient days in the subacute care schedule 1, lines 11, 48, and 49. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 12-02-70116										
24	4.3	100	2	Subacute 1	48	Total Medi-Cal Ventilator Days	4,206	196	4,402	
	4.3	115	2	Subacute 1	49	Total Medi-Cal Nonventilator Days	5,767	(183)	5,584	
To adjust reported Medi-Cal ventilator and non-ventilator days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2011 through June 30, 2012 Payment Period: July 01, 2011 through July 31, 2013 Report Date: August 1, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Subacute Care Contract No. 12-02-70116										
25	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care	50,316	(153)	50,163	
To adjust reported Medi-Cal nursing facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2011 through June 30, 2012 Payment Period: July 01, 2011 through July 31, 2013 Report Date: August 1, 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										

Provider Name							Fiscal Period		NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1235213810		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
26	13	10	2	Subacute 2	11	Patient Supplies To exclude the enteral charges from the Patient Supplies cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$172,098	(\$38,938)	\$133,160		

Provider Name							Fiscal Period	NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1235213810		32
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 SUBACUTE CHARGES</u>										
27	13	10	4	Subacute 2	11	Patient Supplies To exclude the enteral charges from the Patient Supplies cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$91,948	(\$2,138)	\$89,810	
28	13	12	4	Subacute 2	22	Specialized Support Surfaces To exclude specialized support surface charges since it is not included in the payment rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511.5	\$22,678	(\$22,678)	\$0	
29	13	20	4	Subacute 2	77	Pharmacy To eliminate pharmacy charges due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	\$228,362	(\$228,362)	\$0	

Provider Name				Fiscal Period				NPI		Adjustments
LONGWOOD MANOR CONVALESCENT HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1235213810		32
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>										
30	Not Reported			Subacute 1	48		Ventilator (Equipment Cost Only) To identify ventilator equipment expense in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304	\$0	\$72,029	\$72,029
31	Not Reported			Subacute 1	41		Contracted Number of Subacute Care Beds To adjust the number of licensed beds based on the subacute contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	0	33	33
32	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	\$8,195	\$8,195