# APPEAL RECOMPUTATION
# OF THE
# AUDIT REPORT

**COLONIAL CARE CENTER**
**LONG BEACH, CALIFORNIA**
**PROVIDER NUMBERS: LTC06043G, LTC70137F**
**AND NPI 1639257165**

**FISCAL PERIOD ENDED**
**DECEMBER 31, 2007**

**Audits Section – Burbank**
**Financial Audits Branch**
**Audits and Investigations**
**Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli**
**Audit Supervisor: Debra K. Blake**
**Auditor: Lee Ly**

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

TOBY DOUGLAS
*DIRECTOR*

EDMUND G. BROWN JR.
*GOVERNOR*

February 7, 2013

**CERTIFIED MAIL NO. 7008 1830 0004 4211 0573**

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In the Matter of:

**COLONIAL CARE CENTER**
**PROVIDER NOS. LTC06043G / LTC70137F / NPI 1639257165**
**FISCAL PERIOD ENDED DECEMBER 31, 2007**
**APPEAL NUMBER NF10-1207-793C-MJN**

Pursuant to the Office of Administrative Hearings and Appeals' Final Decisions dated June 26, 2012 and November 6, 2012, the following revisions are made to the Medi-Cal revised audit report dated June 10, 2010.

**SUMMARY OF REVISIONS**

| SKILLED NURSING CARE | COST | COST PER DAY |
|---|---|---|
| Revised Cost and Cost Per Day | $ 6,427,968 | $ 105.28 |
| Revision | 3,441 | 0.05 |
| Revised 2 Cost and Cost Per Day | $ 6,431,409 | $ 105.33 |

| ADULT SUBACUTE CARE | COST | COST PER DAY |
|---|---|---|
| Revised Cost and Cost Per Day | $ 2,924,833 | $ 360.02 |
| Revision | 1,564 | 0.20 |
| Revised 2 Cost and Cost Per Day | $ 2,926,397 | $ 360.22 |

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regards to this revision, please contact Debra K. Blake, Audit Supervisor, at (818) 295-2620.

**Original Signed By**

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STATE OF CALIFORNIA

SCHEDULE 1

## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC06043G

**OSHPD Facility No.:**
206190190

| Line No. | PROGRAM DESCRIPTION | AS REVISED | AS REVISED 2 | REVISED 2 COST PER PATIENT DAY |
|---|---|---|---|---|
| | **SKILLED NURSING CARE** | | | |
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 105) | $ 3,727,079 | $ 3,727,079 | $ 61.04 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | $ 671,545 | $ 671,545 | $ 11.00 |
| 3 | Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105) | $ 859,381 | $ 859,381 | $ 14.07 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | $ 206,748 | $ 206,748 | $ 3.39 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | $ 31,364 | $ 31,364 | $ 0.51 |
| 6 | DHS Licensing Fees (Sch. 6, Ln. 105) | $ 24,810 | $ 24,810 | $ 0.41 |
| 7 | Liability Insurance (Sch. 6, Ln. 105) | $ 166,667 | $ 166,667 | $ 2.73 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | $ 0 | $ 0 | $ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | $ 223,285 | $ 223,285 | $ 3.66 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | $ 517,088 | $ 520,528 | $ 8.53 |
| 11 | Cost of Routine Service/Audited Total Costs | $ 6,427,968 | $ 6,431,409 | $ 105.33 |
| 12 | Total Patient Days (Rev ) | 61,058 | 61,058 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | $ 105.28 | $ 105.33 | |
| 14 | Overpayments (Rev ) | $ 2,472 | $ 2,472 | |
| 15 | Total Licensed Nursing Facility Beds - Level B (Rev ) | 172 | 172 | |
| | **INTERMEDIATE CARE** | | | |
| 16 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ 0 | $ 0 | |
| 17 | Total Patient Days (Rev ) | 0 | 0 | |
| 18 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 19 | Overpayments (Rev ) | $ 0 | $ 0 | |
| | **MENTALLY DISORDERED** | | | |
| 20 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ 0 | $ 0 | |
| 21 | Total Patient Days (Rev ) | 0 | 0 | |
| 22 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 23 | Overpayments (Rev ) | $ 0 | $ 0 | |
| | **DEVELOPMENTALLY DISABLED** | | | |
| 24 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ 0 | $ 0 | |
| 25 | Total Patient Days (Rev ) | 0 | 0 | |
| 26 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 27 | Overpayments (Rev ) | $ 0 | $ 0 | |
| | **ADULT SUBACUTE** | | | |
| 28 | Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25) | $ 1,487,114 | $ 1,487,114 | $ 183.05 |
| 29 | Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26) | $ 78,436 | $ 78,436 | $ 9.65 |
| 30 | Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27) | $ 886,133 | $ 886,132 | $ 109.08 |
| 31 | Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28) | $ 42,669 | $ 42,669 | $ 5.25 |
| 32 | Property Taxes (Adult Subacute Sch. 1, Ln. 29) | $ 6,473 | $ 6,473 | $ 0.80 |
| 33 | DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30) | $ 11,289 | $ 11,289 | $ 1.39 |
| 34 | Liability Insurance (Adult Subacute Sch. 1, Ln. 31) | $ 75,836 | $ 75,836 | $ 9.33 |
| 35 | Caregiver Training (Adult Subacute Sch. 1, Ln. 32) | $ 0 | $ 0 | $ 0.00 |
| 36 | Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33) | $ 101,599 | $ 101,599 | $ 12.51 |
| 37 | Cost of Administration (Adult Subacute Sch., Ln. 34) | $ 235,284 | $ 236,849 | $ 29.15 |
| 38 | Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35) | $ 2,924,833 | $ 2,926,397 | $ 360.22 |
| 39 | Total Patient Days (Adult Subacute Sch. 1, Ln. 36) | 8,124 | 8,124 | |
| 40 | Cost Per Patient Day (Cost Divided by Days) | $ 360.02 | $ 360.22 | |
| 41 | Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39) | $ 0 | $ 0 | |
| | **PEDIATRIC SUBACUTE** | | | |
| 42 | Cost of Routine Service (Ped-SA, Sch. 1, Ln 3) | $ 0 | $ 0 | |
| 43 | Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2) | $ 0 | $ 0 | |
| 44 | Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43) | $ 0 | $ 0 | |

STATE OF CALIFORNIA

SCHEDULE 1

## SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC06043G

**OSHPD Facility No.:**
206190190

| Line No. | PROGRAM DESCRIPTION | AS REVISED | AS REVISED 2 | REVISED 2 COST PER PATIENT DAY |
|---|---|---|---|---|
| 45 | Total Patient Days (Ped-SA, Sch. 1, Ln. 5) | 0 | 0 | |
| 46 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 47 | Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8) | $ 0 | $ 0 | |
| | **HOSPICE INPATIENT CARE** | | | |
| 48 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ 0 | $ 0 | |
| 49 | Total Patient Days (Rev ) | 0 | 0 | |
| 50 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 51 | Overpayments (Rev ) | $ 0 | $ 0 | |
| | **OTHER ROUTINE SERVICES** | | | |
| 52 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ 0 | $ 0 | |
| 53 | Total Patient Days (Rev ) | 0 | 0 | |
| 54 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 55 | Overpayments (Rev ) | $ 0 | $ 0 | |

* (From Adult Subacute Schedule 1)

## SUMMARY OF REVISED SUBACUTE COST PER PATIENT DAY

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC70137F

**OSHPD Facility No.:**
206190190

| LINE NO. | DESCRIPTION | AS REVISED | AS REVISED 2 | REVISED 2 SUBACUTE COST PER PATIENT DAY |
|---|---|---|---|---|
| | **SUBACUTE ROUTINE** | | | |
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 125) | $ 1,160,377 | $ 1,160,377 | $ 142.83 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 125) | $ 68,418 | $ 68,418 | $ 8.42 |
| 3 | Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 125) | $ 688,367 | $ 688,367 | $ 84.73 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 125) | $ 36,931 | $ 36,931 | $ 4.55 |
| 5 | Property Taxes (Sch. 5, Ln. 125) | $ 5,602 | $ 5,602 | $ 0.69 |
| 6 | DHS Licensing Fees (Sch. 6, Ln. 125) | $ 8,846 | $ 8,846 | $ 1.09 |
| 7 | Liability Insurance (Sch. 6, Ln. 125) | $ 59,427 | $ 59,427 | $ 7.31 |
| 8 | Caregiver Training (Sch. 6. Ln. 125) | $ 0 | $ 0 | $ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 125) | $ 79,615 | $ 79,615 | $ 9.80 |
| 10 | Cost of Administration (Sch. 6, Ln. 125) | $ 184,373 | $ 185,599 | $ 22.85 |
| 11 | Cost of Routine Service/Audited Total Routine Costs | $ 2,291,955 | $ 2,293,182 | $ 282.27 |
| 12 | Routine Cost Per Patient Day (Routine Cost Divided by Days) | $ 282.12 | $ 282.27 | |
| | **SUBACUTE ANCILLARY** | | | |
| 13 | Cost of Direct Care - Labor (Adult SA Sch. 2, Ln. 111) | $ 326,737 | $ 326,737 | $ 40.22 |
| 14 | Cost of Indirect Care - Labor (Adult SA Sch. 2, Ln. 112) | $ 10,019 | $ 10,019 | $ 1.23 |
| 15 | Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 2, Ln. 113) | $ 197,766 | $ 197,765 | $ 24.34 |
| 16 | Cost of Capital Related (Adult SA Sch. 2, Ln. 114) | $ 5,738 | $ 5,738 | $ 0.71 |
| 17 | Property Taxes (Adult SA Sch. 2, Ln. 115) | $ 870 | $ 870 | $ 0.11 |
| 18 | DHS Licensing Fees (Adutl SA Sch. 2, Ln. 116) | $ 2,443 | $ 2,443 | $ 0.30 |
| 19 | Liability Insurance (Adult SA Sch. 2, Ln. 117) | $ 16,410 | $ 16,409 | $ 2.02 |
| 20 | Caregiver Training (Adult SA Sch. 2, Ln. 118) | $ 0 | $ 0 | $ 0.00 |
| 21 | Quality Assurance Fees (Adult SA Sch. 6, Ln. 119) | $ 21,984 | $ 21,984 | $ 2.71 |
| 22 | Cost of Administration (Adult SA Sch. 2, Ln. 120) | $ 50,911 | $ 51,249 | $ 6.31 |
| 23 | Cost of Ancillary Service/Audited Total Ancillary Costs | $ 632,878 | $ 633,215 | $ 77.94 |
| 24 | Ancillary Cost Per Patient Day (Ancillary Cost Divided by Days) | $ 77.90 | $ 77.94 | |
| | **SUBACUTE TOTAL** | | | |
| 25 | Cost of Direct Care - Labor (Line 1 + Line 13) | $ 1,487,114 | $ 1,487,114 | $ 183.05 |
| 26 | Cost of Indirect Care - Labor (Line 2 + Line 14) | $ 78,436 | $ 78,436 | $ 9.65 |
| 27 | Cost of Direct and Indirect NonLabor - Other (Line 3 + Line 15) | $ 886,133 | $ 886,132 | $ 109.08 |
| 28 | Cost of Capital Related (Line 4 + Line 16) | $ 42,669 | $ 42,669 | $ 5.25 |
| 29 | Property Taxes (Line 5 + Line 17) | $ 6,473 | $ 6,473 | $ 0.80 |
| 30 | DHS Licensing Fees (Line 6 + Line 18) | $ 11,289 | $ 11,289 | $ 1.39 |
| 31 | Liability Insurance (Line 7 + Line 19) | $ 75,836 | $ 75,836 | $ 9.33 |
| 32 | Caregiver Training (Line 8 + Line 20) | $ 0 | $ 0 | $ 0.00 |
| 33 | Quality Assurance Fees (Line 9 + Line 21) | $ 101,599 | $ 101,599 | $ 12.51 |
| 34 | Cost of Administration (Line 10 + Line 22) | $ 235,284 | $ 236,849 | $ 29.15 |
| 35 | Total Cost of Subacute Service (Line 11 + Line 23) | $ 2,924,833 | $ 2,926,397 | $ 360.22 |
| 36 | Total Patient Days (Rev ) | 8,124 | 8,124 | |
| 37 | Total Cost Per Patient Day (Total Cost Divided by Days) | $ 360.02 | $ 360.22 | |
| 38 | Medi-Cal Overpayments (Rev ) | $ 0 | $ 0 | |
| 39 | Medi-Cal Credit Balances (Rev ) | $ 0 | $ 0 | |
| 40 | Amount Due Provider (State) | $ 0 | $ 0 | |
| | **GENERAL INFORMATION** | | | |
| 41 | Contracted Number of Adult Subacute Beds (Rev ) | 24 | 24 | |
| 42 | Total Licensed Nursing Facility Beds (Rev ) | 196 | 196 | |
| 43 | Total Licensed Capacity (All levels) (Rev ) | 196 | 196 | |
| 44 | Total Medi-Cal Adult Subacute Patient Days (Rev ) | 6,415 | 6,415 | |
| | **CAPITAL RELATED COST** | | | |
| 45 | Direct Capital Related Cost (Rev ) | $ 0 | $ 0 | |
| 46 | Indirect Capital Related Cost (Line 28) | $ 42,669 | $ 42,669 | |
| 47 | Total Capital Related Cost (Line 45 + Line 43) | $ 42,669 | $ 42,669 | |

| | VENTILATOR / NONVENTILATOR COSTS | REVISED COSTS (Rev ) | REVISED TOTAL DAYS (Rev ) | REVISED MEDI-CAL DAYS (Rev ) |
|---|---|---|---|---|
| 48 | Ventilator (Equipment Cost Only) | $ 0 | 3,186 | 2,516 |
| 49 | Nonventilator | N/A | 4,938 | N/A |
| 50 | TOTAL | $ N/A | 8,124 | N/A |

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC70137F

**OSHPD Facility Number:**
206190190

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Rev ) | RATIO COST/CHG | TOTAL SUBACUTE ANCILLARY CHARGES * (Rev ) | SUBACUTE ANCILLARY COST ** |
|---|---|---|---|---|---|---|
| | **PATIENT SUPPLIES** | | | | | |
| 1 | Cost of Direct Care - Labor (Sch. 2, Ln. 75) | $ 0 | | | | $ |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 75) | 3,821 | | | | 1,979 |
| 3 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 75) | 88,914 | | | | 46,057 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 75) | 3,205 | | | | 1,660 |
| 5 | Property Taxes (Sch. 5, Ln. 75) | 486 | | | | 252 |
| 6 | DHS Licensing Fees (Sch. 6, Ln. 75) | 435 | | | | 225 |
| 7 | Liability Insurance (Sch. 6, Ln. 75) | 2,924 | | | | 1,515 |
| 8 | Caregiver Training (Sch. 6, Ln. 75) | 0 | | | | |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 75) | 3,917 | | | | 2,029 |
| 10 | Cost of Administration (Sch. 6, Ln. 75) | 9,132 | | | | 4,731 |
| 11 | Total Patient Supplies Ancillary Service | $ 112,834 | $ 158,608 | 0.711404 | $ 82,159 | $ 58,448 |
| | **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 | | | | |
| 14 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 77) | 0 | | | | |
| 15 | Cost of Capital Related (Sch. 5, Ln. 77) | 0 | | | | |
| 16 | Property Taxes (Sch. 5, Ln. 77) | 0 | | | | |
| 17 | DHS Licensing Fees (Sch. 6, Ln. 77) | 0 | | | | |
| 18 | Liability Insurance (Sch. 6, Ln. 77) | 0 | | | | |
| 19 | Caregiver Training (Sch. 6, Ln. 77) | 0 | | | | |
| 20 | Quality Assurance Fees (Sch. 6, Ln. 77) | 0 | | | | |
| 21 | Cost of Administration (Sch. 6, Ln. 77) | 0 | | | | |
| 22 | Total Specialized Support Surfaces Ancillary Service | $ 0 | $ 127 | 0.000000 | $ 0 | $ 0 |
| | **PHYSICAL THERAPY** | | | | | |
| 23 | Cost of Direct Care - Labor (Sch. 2, Ln. 80) | $ 0 | | | | $ |
| 24 | Cost of Indirect Care - Labor (Sch. 3, Ln. 80) | 12,727 | | | | 1,535 |
| 25 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 80) | 356,911 | | | | 43,042 |
| 26 | Cost of Capital Related (Sch. 5, Ln. 80) | 10,119 | | | | 1,220 |
| 27 | Property Taxes (Sch. 5, Ln. 80) | 1,535 | | | | 185 |
| 28 | DHS Licensing Fees (Sch. 6, Ln. 80) | 1,721 | | | | 208 |
| 29 | Liability Insurance (Sch. 6, Ln. 80) | 11,562 | | | | 1,394 |
| 30 | Caregiver Training (Sch. 6, Ln. 80) | 0 | | | | |
| 31 | Quality Assurance Fees (Sch. 6, Ln. 80) | 15,490 | | | | 1,868 |
| 32 | Cost of Administration (Sch. 6, Ln. 80) | 36,112 | | | | 4,355 |
| 33 | Total Physical Therapy Ancillary Service | $ 446,177 | $ 773,125 | 0.577109 | $ 93,236 | $ 53,807 |
| | **RESPIRATORY THERAPY** | | | | | |
| 34 | Cost of Direct Care - Labor (Sch. 2, Ln. 81) | $ 0 | | | | $ |
| 35 | Cost of Indirect Care - Labor (Sch. 3, Ln. 81) | 0 | | | | |
| 36 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 81) | 0 | | | | |
| 37 | Cost of Capital Related (Sch. 5, Ln. 81) | 0 | | | | |
| 38 | Property Taxes (Sch. 5, Ln. 81) | 0 | | | | |
| 39 | DHS Licensing Fees (Sch. 6, Ln. 81) | 0 | | | | |
| 40 | Liability Insurance (Sch. 6, Ln. 81) | 0 | | | | |
| 41 | Caregiver Training (Sch. 6, Ln. 81) | 0 | | | | |
| 42 | Quality Assurance Fees (Sch. 6, Ln. 81) | 0 | | | | |
| 43 | Cost of Administration (Sch. 6, Ln. 81) | 0 | | | | |
| 44 | Total Respiratory Ancillary Service | $ 0 | $ 0 | 0.000000 | $ 0 | $ 0 |
| | **OCCUPATIONAL THERAPY** | | | | | |
| 45 | Cost of Direct Care - Labor (Sch. 2, Ln. 82) | $ 0 | | | | $ |
| 46 | Cost of Indirect Care - Labor (Sch. 3, Ln. 82) | 11,221 | | | | 1,317 |
| 47 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 82) | 252,495 | | | | 29,625 |
| 48 | Cost of Capital Related (Sch. 5, Ln. 82) | 9,490 | | | | 1,113 |
| 49 | Property Taxes (Sch. 5, Ln. 82) | 1,440 | | | | 169 |
| 50 | DHS Licensing Fees (Sch. 6, Ln. 82) | 1,240 | | | | 145 |

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

**Provider Name:** COLONIAL CARE CENTER

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:** LTC70137F

**OSHPD Facility Number:** 206190190

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Rev ) | RATIO COST/CHG | TOTAL SUBACUTE ANCILLARY CHARGES * (Rev ) | SUBACUTE ANCILLARY COST ** |
|---|---|---|---|---|---|---|
| 51 | Liability Insurance (Sch. 6, Ln. 82) | 8,328 | | | | 977 |
| 52 | Caregiver Training (Sch. 6, Ln. 82) | 0 | | | | |
| 53 | Quality Assurance Fees (Sch. 6, Ln. 82) | 11,158 | | | | 1,309 |
| 54 | Cost of Administration (Sch. 6, Ln. 82) | 26,011 | | | | 3,052 |
| 55 | Total Occupational Therapy Ancillary Service | $ 321,382 | $ 587,197 | 0.547315 | $ 68,897 | $ 37,708 |
| | **SPEECH PATHOLOGY** | | | | | |
| 56 | Cost of Direct Care - Labor (Sch. 2, Ln. 83) | $ 0 | | | | $ |
| 57 | Cost of Indirect Care - Labor (Sch. 3, Ln. 83) | 908 | | | | 239 |
| 58 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 83) | 72,629 | | | | 19,146 |
| 59 | Cost of Capital Related (Sch. 5, Ln. 83) | 291 | | | | 77 |
| 60 | Property Taxes (Sch. 5, Ln. 83) | 44 | | | | 12 |
| 61 | DHS Licensing Fees (Sch. 6, Ln. 83) | 333 | | | | 88 |
| 62 | Liability Insurance (Sch. 6, Ln. 83) | 2,240 | | | | 591 |
| 63 | Caregiver Training (Sch. 6, Ln. 83) | 0 | | | | |
| 64 | Quality Assurance Fees (Sch. 6, Ln. 83) | 3,001 | | | | 791 |
| 65 | Cost of Administration (Sch. 6, Ln. 83) | 6,996 | | | | 1,844 |
| 66 | Total Speech Pathology Ancillary Service | $ 86,444 | $ 165,810 | 0.521341 | $ 43,711 | $ 22,788 |
| | **PHARMACY** | | | | | |
| 67 | Cost of Direct Care - Labor (Sch. 2, Ln. 85) | $ 0 | | | | $ |
| 68 | Cost of Indirect Care - Labor (Sch. 3, Ln. 85) | 3,471 | | | | 688 |
| 69 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 85) | 231,621 | | | | 45,901 |
| 70 | Cost of Capital Related (Sch. 5, Ln. 85) | 1,531 | | | | 303 |
| 71 | Property Taxes (Sch. 5, Ln. 85) | 232 | | | | 46 |
| 72 | DHS Licensing Fees (Sch. 6, Ln. 85) | 1,069 | | | | 212 |
| 73 | Liability Insurance (Sch. 6, Ln. 85) | 7,183 | | | | 1,423 |
| 74 | Caregiver Training (Sch. 6, Ln. 85) | 0 | | | | |
| 75 | Quality Assurance Fees (Sch. 6, Ln. 85) | 9,623 | | | | 1,907 |
| 76 | Cost of Administration (Sch. 6, Ln. 85) | 22,432 | | | | 4,445 |
| 77 | Total Pharmacy Ancillary Service | $ 277,162 | $ 305,612 | 0.906909 | $ 60,564 | $ 54,926 |
| | **LABORATORY** | | | | | |
| 78 | Cost of Direct Care - Labor (Sch. 2, Ln. 90) | $ 0 | | | | $ |
| 79 | Cost of Indirect Care - Labor (Sch. 3, Ln. 90) | 227 | | | | 77 |
| 80 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 90) | 18,163 | | | | 6,134 |
| 81 | Cost of Capital Related (Sch. 5, Ln. 90) | 73 | | | | 25 |
| 82 | Property Taxes (Sch. 5, Ln. 90) | 11 | | | | 4 |
| 83 | DHS Licensing Fees (Sch. 6, Ln. 90) | 83 | | | | 28 |
| 84 | Liability Insurance (Sch. 6, Ln. 90) | 560 | | | | 189 |
| 85 | Caregiver Training (Sch. 6, Ln. 90) | 0 | | | | |
| 86 | Quality Assurance Fees (Sch. 6, Ln. 90) | 751 | | | | 253 |
| 87 | Cost of Administration (Sch. 6, Ln. 90) | 1,750 | | | | 591 |
| 88 | Total Laboratory Ancillary Service | $ 21,618 | $ 76,392 | 0.282985 | $ 25,801 | $ 7,301 |
| | **OTHER ANCILLARY SERVICES** | | | | | |
| 89 | Cost of Direct Care - Labor (Sch. 2, Ln. 100) | $ 0 | | | | $ |
| 90 | Cost of Indirect Care - Labor (Sch. 3, Ln. 100) | 221 | | | | 79 |
| 91 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100) | 17,667 | | | | 6,321 |
| 92 | Cost of Capital Related (Sch. 5, Ln. 100) | 71 | | | | 25 |
| 93 | Property Taxes (Sch. 5, Ln. 100) | 11 | | | | 4 |
| 94 | DHS Licensing Fees (Sch. 6, Ln. 100) | 81 | | | | 29 |
| 95 | Liability Insurance (Sch. 6, Ln. 100) | 545 | | | | 195 |
| 96 | Caregiver Training (Sch. 6, Ln. 100) | 0 | | | | |
| 97 | Quality Assurance Fees (Sch. 6, Ln. 100) | 730 | | | | 261 |
| 98 | Cost of Administration (Sch. 6, Ln. 100) | 1,702 | | | | 609 |
| 99 | Total Other Ancillary Service | $ 21,027 | $ 36,944 | 0.569160 | $ 13,217 | $ 7,523 |

## SUMMARY OF TOTAL ALLOWABLE SUBACUTE ANCILLARY COSTS*

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC70137F

**OSHPD Facility Number:**
206190190

| LINE NO. | DESCRIPTION | ANCILLARY COSTS | TOTAL ANCILLARY CHARGES (Rev ) | RATIO COST/CHG | TOTAL SUBACUTE ANCILLARY CHARGES * (Rev ) | SUBACUTE ANCILLARY COST ** |
|---|---|---|---|---|---|---|
| | **SUBACUTE ANCILLARY SERVICES** | | | | | |
| 100 | Cost of Direct Care - Labor (Sch. 2, Ln. 100.6) | | | | | $ 326,737 |
| 101 | Cost of Indirect Care - Labor (Sch. 3, Ln. 100.6) | | | | | 4,105 |
| 102 | Cost of Direct and Indirect NonLabor (Sch. 4, Ln. 100.6) | | | | | 1,538 |
| 103 | Cost of Capital Related (Sch. 5, Ln. 100.6) | | | | | 1,314 |
| 104 | Property Taxes (Sch. 5, Ln. 100.6) | | | | | 199 |
| 105 | DHS Licensing Fees (Sch. 6, Ln. 100.6) | | | | | 1,507 |
| 106 | Liability Insurance (Sch. 6, Ln. 100.6) | | | | | 10,125 |
| 107 | Caregiver Training (Sch. 6, Ln. 100.6) | | | | | 0 |
| 108 | Quality Assurance Fees (Sch. 6, Ln. 100.6) | | | | | 13,565 |
| 109 | Cost of Administration (Sch. 6, Ln. 100.6) | | | | | 31,623 |
| 110 | Total Subacute Ancillary Service | | | | | $ 390,714 |
| | **TOTAL COST OF ANCILLARY SERVICES** | | | | | |
| 111 | Cost of Direct Care - Labor | | | | | $ 326,737 |
| 112 | Cost of Indirect Care - Labor | | | | | 10,019 |
| 113 | Cost of Direct and Indirect NonLabor | | | | | 197,765 |
| 114 | Cost of Capital Related | | | | | 5,738 |
| 115 | Property Taxes | | | | | 870 |
| 116 | DHS Licensing Fees | | | | | 2,443 |
| 117 | Liability Insurance | | | | | 16,409 |
| 118 | Caregiver Training | | | | | 0 |
| 119 | Quality Assurance Fees | | | | | 21,984 |
| 120 | Cost of Administration | | | | | 51,249 |
| 121 | Total Cost of Subacute Ancillary Service | | | | | $ 633,215 |

* Total Other Allowable Ancillary Charges included in the rate.

** Total Other Ancillary Costs included in the rate.

(To Adult Subacute Sch 1)

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

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC06043G

**OSHPD Facility No.:**
206190190

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Soc Srvs 155 | Activities 160 | Total | |
|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | |
| 5.00 | Plant Operations and Maintenance | | | | | |
| 10.00 | Housekeeping | | | | | |
| 60.00 | Laundry and Linen | | | | | |
| 65.00 | Dietary | | | | | |
| 155.00 | Social Services (Salaries, Fringe Benefits, & Agency Labor) | $ 99,376 | $ 99,376 | | | |
| 160.00 | Activities (Salaries, Fringe Benefits, & Agency Labor) | 147,899 | | $ 147,899 | | |
| 165.00 | Administration | | | | | |
| 165.00 | Medical Records | | | | | |
| 170.00 | Inservice Education - Nursing | | | | | |
| | **ANCILLARY SERVICES** | | | | | |
| 75.00 | Patient Supplies | 0 | 0 | 0 | $ - | *** |
| 77.00 | Specialized Support Surfaces | N/A | 0 | 0 | 0 | *** |
| 80.00 | Physical Therapy | 0 | 0 | 0 | 0 | *** |
| 81.00 | Respiratory Therapy | 0 | 0 | 0 | 0 | *** |
| 82.00 | Occupational Therapy | 0 | 0 | 0 | 0 | *** |
| 83.00 | Speech Pathology | 0 | 0 | 0 | 0 | *** |
| 85.00 | Pharmacy | 0 | 0 | 0 | 0 | *** |
| 90.00 | Laboratory | 0 | 0 | 0 | 0 | *** |
| 95.00 | Home Health Services | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | 0 | 0 | 0 | 0 | *** |
| 100.06 | Subacute Ancillary Services | 326,737 | 0 | 0 | 326,737 | *** |
| 100.12 | Subacute Pediatrics Ancillary Services | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | |
| 105.00 | Skilled Nursing Care | 3,556,243 | 68,656 | 102,180 | 3,727,079 | * |
| 110.00 | Intermediate Care | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | 1,083,938 | 30,720 | 45,719 | 1,160,377 | ** |
| 126.00 | Subacute Care - Pediatrics | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | |
| 136.00 | Residential Care | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | 2,388 | 0 | 0 | 2,388 | |
| 145.00 | Other Nonreimbursable | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 5,216,581 | $ 99,376 | $ 147,899 | $ 5,216,581 | |

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

## ALLOCATION OF GENERAL SERVICES - LABOR
## (INDIRECT CARE)

**Provider Name:** COLONIAL CARE CENTER
**Provider Number:** LTC06043G
**OSHPD Facility Number:** 206190190
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | $ 52,097 | $ 52,097 | | | | | | | | | | | |
| 10.00 | Housekeeping | 202,429 | 102 | $ 202,531 | | | | | | | | | | |
| 60.00 | Laundry and Linen | 56,965 | 2,567 | 9,998 | $ 69,529 | | | | | | | | | |
| 65.00 | Dietary | 357,382 | 2,045 | 7,964 | 0 | $ 367,391 | | | | | | | | |
| 155.00 | Social Services | N/A | 372 | 1,447 | 0 | 0 | $ 1,819 | | | | | | | |
| 160.00 | Activities | N/A | 1,648 | 6,418 | 0 | 0 | 0 | $ 8,066 | | | | | | |
| 165.00 | Administration | N/A | 6,299 | 24,535 | 0 | 0 | 0 | 0 | | $ 30,834 | $ 30,834 | | | |
| 165.00 | Medical Records | 76,767 | 377 | 1,469 | 0 | 0 | 0 | 0 | | 78,613 | | $ 78,613 | | |
| 170.00 | Inservice Education - Nursing | 34,018 | 524 | 2,040 | 0 | 0 | 0 | 0 | $ 36,582 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | | 538 | 2,097 | 0 | 0 | 0 | 0 | 0 | 2,635 | 334 | 852 | $ 3,821 | *** |
| 77.00 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 80.00 | Physical Therapy | | 1,642 | 6,397 | 0 | 0 | 0 | 0 | 0 | 8,039 | 1,321 | 3,367 | 12,727 | *** |
| 81.00 | Respiratory Therapy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 82.00 | Occupational Therapy | | 1,602 | 6,241 | 0 | 0 | 0 | 0 | 0 | 7,844 | 951 | 2,425 | 11,221 | *** |
| 83.00 | Speech Pathology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 256 | 652 | 908 | *** |
| 85.00 | Pharmacy | | 114 | 445 | 0 | 0 | 0 | 0 | 0 | 559 | 820 | 2,092 | 3,471 | *** |
| 90.00 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 163 | 227 | *** |
| 95.00 | Home Health Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62 | 159 | 221 | *** |
| 100.06 | Subacute Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,157 | 2,949 | 4,105 | *** |
| 100.12 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | 29,202 | 113,745 | 61,531 | 367,391 | 1,257 | 5,572 | 25,274 | 603,971 | 19,038 | 48,537 | 671,545 | * |
| 110.00 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | 4,486 | 17,475 | 7,998 | 0 | 562 | 2,493 | 11,308 | 44,323 | 6,788 | 17,306 | 68,418 | ** |
| 126.00 | Subacute Care - Pediatrics | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 136.00 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | 580 | 2,259 | 0 | 0 | 0 | 0 | 0 | 2,839 | 44 | 111 | 2,994 | |
| 145.00 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 779,658 | $ 52,097 | $ 202,531 | $ 69,529 | $ 367,391 | $ 1,819 | $ 8,066 | $ 36,582 | $ 670,211 | $ 30,834 | $ 78,613 | $ 779,658 | |

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

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

| Provider Name: | Provider Number: | OSHPD Facility Number: | Fiscal Period: |
|---|---|---|---|
| COLONIAL CARE CENTER | LTC06043G | 206190190 | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 |

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | $ 257,343 | $ 257,343 | | | | | | | | | | | |
| 10.00 | Housekeeping | 62,091 | 501 | $ 62,592 | | | | | | | | | | |
| 60.00 | Laundry and Linen | 16,075 | 12,679 | 3,090 | $ 31,843 | | | | | | | | | |
| 65.00 | Dietary | 299,119 | 10,100 | 2,461 | 0 | $ 311,680 | | | | | | | | |
| 155.00 | Social Services | 0 | 1,836 | 447 | 0 | 0 | $ 2,283 | | | | | | | |
| 160.00 | Activities | 16,865 | 8,139 | 1,983 | 0 | 0 | 0 | $ 26,988 | | | | | | |
| 165.00 | Administration | N/A | 31,115 | 7,583 | 0 | 0 | 0 | 0 | | $ 38,697 | $ 38,697 | | | |
| 165.00 | Medical Records | 0 | 1,862 | 454 | 0 | 0 | 0 | 0 | | 2,316 | | $ 2,316 | | |
| 170.00 | Inservice Education - Nursing | 150 | 2,588 | 631 | 0 | 0 | 0 | 0 | $ 3,368 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | 85,162 | 2,659 | 648 | 0 | 0 | 0 | 0 | 0 | 88,469 | 419 | 25 | $ 88,914 | *** |
| 77.00 | Specialized Support Surfaces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 80.00 | Physical Therapy | 345,065 | 8,112 | 1,977 | 0 | 0 | 0 | 0 | 0 | 355,154 | 1,658 | 99 | 356,911 | *** |
| 81.00 | Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 82.00 | Occupational Therapy | 241,385 | 7,915 | 1,929 | 0 | 0 | 0 | 0 | 0 | 251,229 | 1,194 | 71 | 252,495 | *** |
| 83.00 | Speech Pathology | 72,289 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,289 | 321 | 19 | 72,629 | *** |
| 85.00 | Pharmacy | 229,828 | 564 | 137 | 0 | 0 | 0 | 0 | 0 | 230,530 | 1,030 | 62 | 231,621 | *** |
| 90.00 | Laboratory | 18,078 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,078 | 80 | 5 | 18,163 | *** |
| 95.00 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | 17,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,584 | 78 | 5 | 17,667 | *** |
| 100.06 | Subacute Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,451 | 87 | 1,538 | *** |
| 100.12 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | 292,249 | 144,247 | 35,153 | 28,180 | 311,680 | 1,577 | 18,645 | 2,327 | 834,059 | 23,892 | 1,430 | 859,381 | * |
| 110.00 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | 638,024 | 22,161 | 5,401 | 3,663 | 0 | 706 | 8,343 | 1,041 | 679,338 | 8,519 | 510 | 688,367 | ** |
| 126.00 | Subacute Care - Pediatrics | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 136.00 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | 2,865 | 698 | 0 | 0 | 0 | 0 | 0 | 3,563 | 55 | 3 | 3,621 | |
| 145.00 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 2,591,307 | $ 257,343 | $ 62,592 | $ 31,843 | $ 311,680 | $ 2,283 | $ 26,988 | $ 3,368 | $ 2,550,293 | $ 38,697 | $ 2,316 | $ 2,591,307 | |

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

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC06043G

**OSHPD Facility Number:**
206190190

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Capital Various | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 272,866 | 87% | | | | | | | |
| | Property Tax (line 40) | 41,394 | 13% | $ 314,260 | | | | | | |
| 5.00 | Plant Operations and Maintenance | | | 30,123 | $ 30,123 | | | | | |
| 10.00 | Housekeeping | | | 554 | 59 | $ 612 | | | | |
| 60.00 | Laundry and Linen | | | 13,999 | 1,484 | 30 | $ 15,513 | | | |
| 65.00 | Dietary | | | 11,152 | 1,182 | 24 | 0 | $ 12,358 | | |
| 155.00 | Social Services | | | 2,027 | 215 | 4 | 0 | 0 | $ 2,246 | |
| 160.00 | Activities | | | 8,986 | 953 | 19 | 0 | 0 | 0 | $ 9,959 |
| 165.00 | Administration | | | 34,354 | 3,642 | 74 | 0 | 0 | 0 | 0 |
| 165.00 | Medical Records | | | 2,056 | 218 | 4 | 0 | 0 | 0 | 0 |
| 170.00 | Inservice Education - Nursing | | | 2,857 | 303 | 6 | 0 | 0 | 0 | 0 |
| | **ANCILLARY SERVICES** | | | | | | | | | |
| 75.00 | Patient Supplies | | | 2,936 | 311 | 6 | 0 | 0 | 0 | 0 |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80.00 | Physical Therapy | | | 8,957 | 950 | 19 | 0 | 0 | 0 | 0 |
| 81.00 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82.00 | Occupational Therapy | | | 8,739 | 927 | 19 | 0 | 0 | 0 | 0 |
| 83.00 | Speech Pathology | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85.00 | Pharmacy | | | 623 | 66 | 1 | 0 | 0 | 0 | 0 |
| 90.00 | Laboratory | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 | Other Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.06 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 159,265 | 16,885 | 344 | 13,729 | 12,358 | 1,552 | 6,880 |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125.00 | Subacute Care | | | 24,468 | 2,594 | 53 | 1,785 | 0 | 694 | 3,078 |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140.00 | Beauty and Barber | | | 3,164 | 335 | 7 | 0 | 0 | 0 | 0 |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | $ 314,260 | 100% | $ 314,260 | $ 30,123 | $ 612 | $ 15,513 | $ 12,358 | $ 2,246 | $ 9,959 |

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

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
COLONIAL CARE CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
LTC06043G

**OSHPD Facility Number:**
206190190

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | Capital Related 87% Of Total | Property Tax 13% Of Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 272,866 | 87% | | | | | | | | |
| | Property Tax (line 40) | 41,394 | 13% | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | | | | | | | | | | |
| 10.00 | Housekeeping | | | | | | | | | | |
| 60.00 | Laundry and Linen | | | | | | | | | | |
| 65.00 | Dietary | | | | | | | | | | |
| 155.00 | Social Services | | | | | | | | | | |
| 160.00 | Activities | | | | | | | | | | |
| 165.00 | Administration | | | | $ 38,071 | $ 38,071 | | | | | |
| 165.00 | Medical Records | | | | 2,279 | | $ 2,279 | | | | |
| 170.00 | Inservice Education - Nursing | | | $ 3,166 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 75.00 | Patient Supplies | | | 0 | 3,254 | 412 | 25 | $ 3,691 | $ 3,205 | $ 486 | *** |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 80.00 | Physical Therapy | | | 0 | 9,926 | 1,631 | 98 | 11,654 | 10,119 | 1,535 | *** |
| 81.00 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 82.00 | Occupational Therapy | | | 0 | 9,685 | 1,175 | 70 | 10,930 | 9,490 | 1,440 | *** |
| 83.00 | Speech Pathology | | | 0 | 0 | 316 | 19 | 335 | 291 | 44 | *** |
| 85.00 | Pharmacy | | | 0 | 690 | 1,013 | 61 | 1,764 | 1,531 | 232 | *** |
| 90.00 | Laboratory | | | 0 | 0 | 79 | 5 | 84 | 73 | 11 | *** |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | | 0 | 0 | 77 | 5 | 81 | 71 | 11 | *** |
| 100.06 | Subacute Ancillary Services | | | 0 | 0 | 1,428 | 85 | 1,513 | 1,314 | 199 | *** |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 2,187 | 213,200 | 23,505 | 1,407 | 238,112 | 206,748 | 31,364 | * |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | | 979 | 33,651 | 8,381 | 502 | 42,534 | 36,931 | 5,602 | ** |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | | 0 | 3,506 | 54 | 3 | 3,563 | 3,093 | 469 | |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 314,260 | 100% | $ 3,166 | $ 273,911 | $ 38,071 | $ 2,279 | $ 314,260 | $ 272,866 | $ 41,394 | |

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

## ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

**Provider Name:** COLONIAL CARE CENTER
**Provider Number:** LTC06043G
**OSHPD Facility Number:** 206190190
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Accum Costs (From Sch 2) | Accum Costs (From Sch 3) | Accum Costs (From Sch 4) | Accum Costs (From Sch 5) | Total Accum Costs | Allocated Admin. Costs | Admin. 56% of Total | DHS Licensing Fees 3% of Total | Liability Insurance 18% of Total | Caregiver Training 0% of Total | Quality Assur. Fees 24% of Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | | |
| 45.00 | Property Insurance | $ 6,984 | | | | | | | | | | | | | |
| 55.00 | Interest-Other | 0 | | | | | | | | | | | | | |
| 165.00 | Administration (Salaries & Wages, Fringe Benefits, | | | | | | | | | | | | | | |
| | and Other - Nonlabor - excludes lines 165.03 - 165.10) | 836,091 | | | | | | | | | | | | | |
| | Subtotal - Administration Costs | 843,075 | 56% | | | | | | | | | | | | |
| 165.07 | DHS Licensing Fees | 40,184 | 3% | | | | | | | | | | | | |
| 165.08 | Liability Insurance | 269,943 | 18% | | | | | | | | | | | | |
| 165.09 | Caregiver Training | 0 | 0% | | | | | | | | | | | | |
| 165.10 | Quality Assurance Fees | 361,645 | 24% | | | | | | | | | | | | |
| | Total | 1,514,847 | 100% | | | | | | $ 1,514,847 | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | | | $ - | $ 2,635 | $ 88,469 | $ 3,254 | $ 94,358 | 16,409 | $ 9,132 | $ 435 | $ 2,924 | $ - | $ 3,917 | *** |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 80.00 | Physical Therapy | | | 0 | 8,039 | 355,154 | 9,926 | 373,119 | 64,886 | 36,112 | 1,721 | 11,562 | 0 | 15,490 | *** |
| 81.00 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *** |
| 82.00 | Occupational Therapy | | | 0 | 7,844 | 251,229 | 9,685 | 268,758 | 46,737 | 26,011 | 1,240 | 8,328 | 0 | 11,158 | *** |
| 83.00 | Speech Pathology | | | 0 | 0 | 72,289 | 0 | 72,289 | 12,571 | 6,996 | 333 | 2,240 | 0 | 3,001 | *** |
| 85.00 | Pharmacy | | | 0 | 559 | 230,530 | 690 | 231,779 | 40,306 | 22,432 | 1,069 | 7,183 | 0 | 9,623 | *** |
| 90.00 | Laboratory | | | 0 | 0 | 18,078 | 0 | 18,078 | 3,144 | 1,750 | 83 | 560 | 0 | 751 | *** |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | | 0 | 0 | 17,584 | 0 | 17,584 | 3,058 | 1,702 | 81 | 545 | 0 | 730 | *** |
| 100.06 | Subacute Ancillary Services | | | 326,737 | 0 | 0 | 0 | 326,737 | 56,820 | 31,623 | 1,507 | 10,125 | 0 | 13,565 | *** |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 3,727,079 | 603,971 | 834,059 | 213,200 | 5,378,309 | 935,291 | 520,528 | 24,810 | 166,667 | 0 | 223,285 | * |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | | 1,160,377 | 44,323 | 679,338 | 33,651 | 1,917,689 | 333,487 | 185,599 | 8,846 | 59,427 | 0 | 79,615 | ** |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | | 2,388 | 2,839 | 3,563 | 3,506 | 12,297 | 2,138 | 1,190 | 57 | 381 | 0 | 511 | |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | SUBTOTAL | $ 1,514,847 | | $ 5,216,581 | $ 670,211 | $ 2,550,293 | $ 273,911 | $ 8,710,996 | $ 1,514,847 | | | | | | |
| | Total Administrative Costs | | | | | | | $ 1,514,847 | | $ 843,075 | $ 40,184 | $ 269,943 | $ - | $ 361,645 | |
| | Unit Cost Multiplier | | | | | | | 0.17390054 | | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | | $ 109,447 | $ 41,014 | $ 38,071 | $ 188,531 | | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | $ 10,414,374 | | | | | | | |

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

## STATISTICS FOR COST ALLOCATION

**Provider Name:** COLONIAL CARE CENTER
**Provider Number:** LTC06043G
**OSHPD Facility Number:** 206190190
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 | Hskpng (SQ FT) 10 | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Srvs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | In-serv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL (ACCUM COST) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | (Rev ) | (Rev ) | (Rev ) | (Rev ) | (Rev ) | (Rev ) | (Rev ) | (Rev ) | | |
| | **GENERAL SERVICES** | | | | | | | | | | |
| 5 | Plant Operations and Maintenance | 3,047 | | | | | | | | | |
| 10 | Housekeeping | 56 | 56 | | | | | | | | |
| 60 | Laundry and Linen | 1,416 | 1,416 | 1,416 | | | | | | | |
| 65 | Dietary | 1,128 | 1,128 | 1,128 | | | | | | | |
| 155 | Social Services | 205 | 205 | 205 | | | | | | | |
| 160 | Activities | 909 | 909 | 909 | | | | | | | |
| 165 | Administration | 3,475 | 3,475 | 3,475 | | | | | | | |
| 165 | Medical Records | 208 | 208 | 208 | | | | | | | |
| 170 | Inservice Education - Nursing | 289 | 289 | 289 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 75 | Patient Supplies | 297 | 297 | 297 | | | | | | 94,358 | 94,358 |
| 77 | Specialized Support Surfaces | | | | | | | | | 0 | 0 |
| 80 | Physical Therapy | 906 | 906 | 906 | | | | | | 373,119 | 373,119 |
| 81 | Respiratory Therapy | | | | | | | | | 0 | 0 |
| 82 | Occupational Therapy | 884 | 884 | 884 | | | | | | 268,758 | 268,758 |
| 83 | Speech Pathology | | | | | | | | | 72,289 | 72,289 |
| 85 | Pharmacy | 63 | 63 | 63 | | | | | | 231,779 | 231,779 |
| 90 | Laboratory | | | | | | | | | 18,078 | 18,078 |
| 95 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 17,584 | 17,584 |
| 100 | Subacute Ancillary Services | | | | | | | | | 326,737 | 326,737 |
| 100 | Subacute Pediatrics Ancillary Services | | | | | | | | | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105 | Skilled Nursing Care | 16,110 | 16,110 | 16,110 | 603,600 | 181,080 | 3,848,492 | 3,848,492 | 3,848,492 | 5,378,309 | 5,378,309 |
| 110 | Intermediate Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered | | | | | | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled | | | | | | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | 2,475 | 2,475 | 2,475 | 78,460 | 0 | 1,721,962 | 1,721,962 | 1,721,962 | 1,917,689 | 1,917,689 |
| 126 | Subacute Care - Pediatrics | | | | | | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | | | | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 136 | Residential Care | | | | | | | | | 0 | 0 |
| 140 | Beauty and Barber | 320 | 320 | 320 | | | | | | 12,297 | 12,297 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 31,788 | 28,741 | 28,685 | 682,060 | 181,080 | 5,570,454 | 5,570,454 | 5,570,454 | 8,710,996 | 8,710,996 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 | | | | | | $ 99,376 | $ 147,899 | | | |
| | UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | 0.017839839 | 0.026550619 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 | | $ 52,097 | $ 202,531 | $ 69,529 | $ 367,391 | $ 1,819 | $ 8,066 | $ 36,582 | $ 30,834 | $ 78,613 |
| | UNIT COST MULTIPLIER (INDIRECT SALARIES) | | 1.81263700 | 7.06050227 | 0.10194025 | 2.02888724 | 0.00032654 | 0.00144794 | 0.00656721 | 0.00353968 | 0.00902453 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 | | $ 257,343 | $ 62,592 | $ 31,843 | $ 311,680 | $ 2,283 | $ 26,988 | $ 3,368 | $ 38,697 | $ 2,316 |
| | UNIT COST MULTIPLIER (INDIRECT OTHER) | | 8.95386382 | 2.18206088 | 0.04668720 | 1.72122997 | 0.00040982 | 0.00484477 | 0.00060467 | 0.00444236 | 0.00026590 |
| | TOTAL CAPITAL COSTS - SCH. 5 | $ 314,260 | $ 30,123 | $ 612 | $ 15,513 | $ 12,358 | $ 2,246 | $ 9,959 | $ 3,166 | $ 38,071 | $ 2,279 |
| | UNIT COST MULTIPLIER (CAPITAL COSTS) | 9.88612055 | 1.04808494 | 0.02134619 | 0.02274442 | 0.06824532 | 0.00040318 | 0.00178775 | 0.00056838 | 0.00437040 | 0.00026160 |

## SUMMARY OF REVISED PROGRAM EXPENSES

**Provider Name:** COLONIAL CARE CENTER

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:** LTC06043G

**OSHPD Facility Number:** 206190190

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REVISED | REVISIONS (SCHEDULE 8A-1) | REVISIONS SUBTOTAL | REVISIONS (SCHEDULE 8A-2) | AS REVISED 2 | |
|---|---|---|---|---|---|---|---|---|---|
| 5.00 | | Plant Operations and Maintenance | 6200 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 5.01 | .01-.19 | Salaries and Wages | 6200 | 43,553 | 0 | 43,553 | 0 | 43,553 | (Sch 3) |
| 5.02 | .20-.39 | Fringe Benefits | 6200 | 8,544 | 0 | 8,544 | 0 | 8,544 | (Sch 3) |
| 5.03 | .79 | Agency Staff | 6200 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 5.04 | .40-.99 | Other - Nonlabor | 6200 | 257,343 | 0 | 257,343 | 0 | 257,343 | (Sch 4) |
| 5.05 | | Plant Operations and Maintenance - Total | 6200 | $ 309,440 | $ 0 | $ 309,440 | $ 0 | $ 309,440 | |
| 10.00 | | Housekeeping | 6300 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 10.01 | .01-.19 | Salaries and Wages | 6300 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 10.02 | .20-.39 | Fringe Benefits | 6300 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 10.03 | .79 | Agency Staff | 6300 | 202,429 | 0 | 202,429 | 0 | 202,429 | (Sch 3) |
| 10.04 | .40-.99 | Other - Nonlabor | 6300 | 62,091 | 0 | 62,091 | 0 | 62,091 | (Sch 4) |
| 10.05 | | Housekeeping - Total | 6300 | $ 264,520 | $ 0 | $ 264,520 | $ 0 | $ 264,520 | |
| 15.00 | | Depreciation: Bldgs and Improvements | 7110 - 7120 | $ 33,284 | | $ 33,284 | $ 0 | $ 33,284 | (Sch 5) |
| 20.00 | | Depreciation: Leasehold Improvements | 7130 | 0 | | 0 | 0 | 0 | (Sch 5) |
| 25.00 | | Depreciation: Equipment | 7140 | 60,624 | | 60,624 | 0 | 60,624 | (Sch 5) |
| 30.00 | | Depreciation and Amortization - Other | 7150 - 7160 | 118,993 | | 118,993 | 0 | 118,993 | (Sch 5) |
| 35.00 | | Leases and Rentals | 7200 | 59,965 | | 59,965 | 0 | 59,965 | (Sch 5) |
| 40.00 | | Property Taxes | 7300 | 41,394 | | 41,394 | 0 | 41,394 | (Sch 5) |
| 45.00 | | Property Insurance | 7400 | 6,984 | | 6,984 | 0 | 6,984 | (Sch 6) |
| 50.00 | | Interest-Property, Plant, and Equipment | 7500 | 0 | | 0 | 0 | 0 | (Sch 5) |
| 55.00 | | Interest-Other | 7600 | 0 | | 0 | 0 | 0 | (Sch 6) |
| 57.00 | | **Subtotal 005 - 055** | | $ 895,204 | $ 0 | $ 895,204 | $ 0 | $ 895,204 | |
| 60.00 | | Laundry and Linen | 6400 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 60.01 | .01-.19 | Salaries and Wages | 6400 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 60.02 | .20-.39 | Fringe Benefits | 6400 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 60.03 | .79 | Agency Staff | 6400 | 56,965 | 0 | 56,965 | 0 | 56,965 | (Sch 3) |
| 60.04 | .40-.99 | Other - Nonlabor | 6400 | 16,075 | 0 | 16,075 | 0 | 16,075 | (Sch 4) |
| 60.05 | | Laundry and Linen - Total | 6400 | $ 73,040 | $ 0 | $ 73,040 | $ 0 | $ 73,040 | |
| 65.00 | | Dietary | 6500 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 65.01 | .01-.19 | Salaries and Wages | 6500 | 298,770 | 0 | 298,770 | 0 | 298,770 | (Sch 3) |
| 65.02 | .20-.39 | Fringe Benefits | 6500 | 58,612 | 0 | 58,612 | 0 | 58,612 | (Sch 3) |
| 65.03 | .79 | Agency Staff | 6500 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 65.04 | .40-.99 | Other - Nonlabor | 6500 | 299119 | 0 | 299,119 | 0 | 299,119 | (Sch 4) |
| 65.05 | | Dietary - Total | 6500 | $ 656,501 | $ 0 | $ 656,501 | $ 0 | $ 656,501 | |
| 70.00 | | Provision for Bad Debts | 7700 | $ 0 | | $ 0 | $ 0 | $ 0 | |
| | | **Ancillary Services (Note 1)** | | | | | | | |
| 75.00 | | Patient Supplies | 8100 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 75.01 | .01-.19 | Salaries and Wages | 8100 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.02 | .20-.39 | Fringe Benefits | 8100 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.03 | .79 | Agency Staff | 8100 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.04 | .40-.99 | Other - Nonlabor | 8100 | 85,162 | 0 | 85,162 | 0 | 85,162 | (Sch 4) |
| 75.05 | | Patient Supplies - Total | 8100 | $ 85,162 | $ 0 | $ 85,162 | $ 0 | $ 85,162 | |
| 77.00 | | Specialized Support Surfaces | 8150 | $ 0 | | $ 0 | $ 0 | $ 0 | (Sch 4) |
| 80.00 | | Physical Therapy | 8200 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 80.01 | .01-.19 | Salaries and Wages | 8200 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.02 | .20-.39 | Fringe Benefits | 8200 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.03 | .79 | Agency Staff | 8200 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.04 | .40-.99 | Other - Nonlabor | 8200 | 345,065 | 0 | 345,065 | 0 | 345,065 | (Sch 4) |
| 80.05 | | Physical Therapy - Total | 8200 | $ 345,065 | $ 0 | $ 345,065 | $ 0 | $ 345,065 | |
| 81.00 | | Respiratory Therapy | 8220 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 81.01 | .01-.19 | Salaries and Wages | 8220 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.02 | .20-.39 | Fringe Benefits | 8220 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.03 | .79 | Agency Staff | 8220 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.04 | .40-.99 | Other - Nonlabor | 8220 | 0 | 0 | 0 | 0 | 0 | (Sch 4) |
| 81.05 | | Respiratory Therapy - Total | 8220 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |

## SUMMARY OF REVISED PROGRAM EXPENSES

**Provider Name:** COLONIAL CARE CENTER

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:** LTC06043G

**OSHPD Facility Number:** 206190190

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REVISED | REVISIONS (SCHEDULE 8A-1) | REVISIONS SUBTOTAL | REVISIONS (SCHEDULE 8A-2) | AS REVISED 2 | |
|---|---|---|---|---|---|---|---|---|---|
| 82.00 | | Occupational Therapy | 8250 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 82.01 | .01-.19 | Salaries and Wages | 8250 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.02 | .20-.39 | Fringe Benefits | 8250 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.03 | .79 | Agency Staff | 8250 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.04 | .40-.99 | Other - Nonlabor | 8250 | 241,385 | 0 | 241,385 | 0 | 241,385 | (Sch 4) |
| 82.05 | | Occupational Therapy - Total | 8250 | $ 241,385 | $ 0 | $ 241,385 | $ 0 | $ 241,385 | |
| 83.00 | | Speech Pathology | 8280 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 83.01 | .01-.19 | Salaries and Wages | 8280 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.02 | .20-.39 | Fringe Benefits | 8280 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.03 | .79 | Agency Staff | 8280 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.04 | .40-.99 | Other - Nonlabor | 8280 | 72,289 | 0 | 72,289 | 0 | 72,289 | (Sch 4) |
| 83.05 | | Speech Pathology - Total | 8280 | $ 72,289 | $ 0 | $ 72,289 | $ 0 | $ 72,289 | |
| 85.00 | | Pharmacy | 8300 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 85.01 | .01-.19 | Salaries and Wages | 8300 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.02 | .20-.39 | Fringe Benefits | 8300 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.03 | .79 | Agency Staff | 8300 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.04 | .40-.99 | Other - Nonlabor | 8300 | 229,828 | 0 | 229,828 | 0 | 229,828 | (Sch 4) |
| 85.05 | | Pharmacy - Total | 8300 | $ 229,828 | $ 0 | $ 229,828 | $ 0 | $ 229,828 | |
| 90.00 | | Laboratory | 8400 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 90.01 | .01-.19 | Salaries and Wages | 8400 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.02 | .20-.39 | Fringe Benefits | 8400 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.03 | .79 | Agency Staff | 8400 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.04 | .40-.99 | Other - Nonlabor | 8400 | 18,078 | 0 | 18,078 | 0 | 18,078 | (Sch 4) |
| 90.05 | | Laboratory - Total | 8400 | $ 18,078 | $ 0 | $ 18,078 | $ 0 | $ 18,078 | |
| 95.00 | | Home Health Services | 8800 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 95.01 | .01-.19 | Salaries and Wages | 8800 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.02 | .20-.39 | Fringe Benefits | 8800 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.03 | .79 | Agency Staff | 8800 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.04 | .40-.99 | Other - Nonlabor | 8800 | 0 | 0 | 0 | 0 | 0 | (Sch 4) |
| 95.05 | | Home Health Services - Total | 8800 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 100.00 | | Other Ancillary Services | 8900 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 100.01 | .01-.19 | Salaries and Wages | 8900 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.02 | .20-.39 | Fringe Benefits | 8900 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.03 | .79 | Agency Staff | 8900 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.04 | .40-.99 | Other - Nonlabor | 8900 | 17,584 | 0 | 17,584 | 0 | 17,584 | (Sch 4) |
| 100.05 | | Other Ancillary Services - Total | 8900 | $ 17,584 | $ 0 | $ 17,584 | $ 0 | $ 17,584 | |
| 100.06 | | Subacute Ancillary Services | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 100.07 | .01-.19 | Salaries and Wages | | 273,151 | 0 | 273,151 | 0 | 273,151 | (Sch 2) |
| 100.08 | .20-.39 | Fringe Benefits | | 53,586 | 0 | 53,586 | 0 | 53,586 | (Sch 2) |
| 100.09 | .79 | Agency Staff | | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.10 | .40-.99 | Other - Nonlabor | | 0 | 0 | 0 | 0 | 0 | (Sch 4) |
| 100.11 | | Subacute Ancillary Services - Total | | $ 326,737 | $ 0 | $ 326,737 | $ 0 | $ 326,737 | |
| 100.12 | | Subacute Pediatrics Ancillary Services | | $ 0 | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 101.00 | | **Subtotal 075 - 100.12** | | $ 1,336,128 | $ 0 | $ 1,336,128 | $ 0 | $ 1,336,128 | |
| | | **Routine Services** | | | | | | | |
| 105.00 | | Skilled Nursing Care | 6110 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 105.01 | .01-.19 | Salaries and Wages | 6110 | 2,973,010 | 0 | 2,973,010 | 0 | 2,973,010 | (Sch 2) |
| 105.02 | .20-.39 | Fringe Benefits | 6110 | 583,233 | 0 | 583,233 | 0 | 583,233 | (Sch 2) |
| 105.03 | .49 | Agency Staff | 6110 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 105.04 | .40-.99 | Other - Nonlabor | 6110 | 292,249 | 0 | 292,249 | 0 | 292,249 | (Sch 4) |
| 105.05 | | Skilled Nursing Care - Total | 6110 | $ 3,848,492 | $ 0 | $ 3,848,492 | $ 0 | $ 3,848,492 | |
| 110.00 | | Intermediate Care | 6120 | $ 0 | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 115.00 | | Mentally Disordered | 6130 | 0 | | 0 | 0 | 0 | (Sch 2) |
| 120.00 | | Developmentally Disabled | 6140 | 0 | | 0 | 0 | 0 | (Sch 2) |

## SUMMARY OF REVISED PROGRAM EXPENSES

**Provider Name:** COLONIAL CARE CENTER

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:** LTC06043G

**OSHPD Facility Number:** 206190190

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REVISED | REVISIONS (SCHEDULE 8A-1) | REVISIONS SUBTOTAL | REVISIONS (SCHEDULE 8A-2) | AS REVISED 2 | |
|---|---|---|---|---|---|---|---|---|---|
| 125.00 | | Subacute Care | 6150 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 125.01 | .01-.19 | Salaries and Wages | 6150 | 906,169 | 0 | 906,169 | 0 | 906,169 | (Sch 2) |
| 125.02 | .20-.39 | Fringe Benefits | 6150 | 177,769 | 0 | 177,769 | 0 | 177,769 | (Sch 2) |
| 125.03 | .49 | Agency Staff | 6150 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 125.04 | .40-.99 | Other - Nonlabor | 6150 | 638,024 | 0 | 638,024 | 0 | 638,024 | (Sch 4) |
| 125.05 | | Subacute Care - Total | 6150 | $ 1,721,962 | $ 0 | $ 1,721,962 | $ 0 | $ 1,721,962 | |
| | | | | | | | | | |
| 126.00 | | Subacute Care - Pediatrics | 6160 | $ 0 | | $ 0 | $ 0 | $ 0 | |
| 130.00 | | Hospice Inpatient Care | 6180 | 0 | | 0 | 0 | 0 | (Sch 2) |
| 135.00 | | Other Routine Services | 6190 | 0 | | 0 | 0 | 0 | (Sch 2) |
| | | | | | | | | | |
| | | **Other Nonreimbursable** | | | | | | | |
| 136.00 | | Residential Care | 9100 | $ 0 | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 140.00 | | Beauty and Barber | 8900 | 2,388 | | 2,388 | 0 | 2,388 | (Sch 2) |
| 145.00 | | Other Nonreimbursable | 9100 | 0 | | 0 | 0 | 0 | (Sch 2) |
| | | | | | | | | | |
| 146.00 | | **Subtotal 105 - 145** | | $ 5,572,842 | $ 0 | $ 5,572,842 | $ 0 | $ 5,572,842 | |
| | | | | | | | | | |
| 155.00 | | Social Services | 6600 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 155.01 | .01-.19 | Salaries and Wages | 6600 | 83,078 | 0 | 83,078 | 0 | 83,078 | (Sch 2) |
| 155.02 | .20-.39 | Fringe Benefits | 6600 | 16,298 | 0 | 16,298 | 0 | 16,298 | (Sch 2) |
| 155.03 | .79 | Agency Staff | 6600 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 155.04 | .40-.99 | Other - Nonlabor | 6600 | 0 | 0 | 0 | 0 | 0 | (Sch 4) |
| 155.05 | | Social Services - Total | 6600 | $ 99,376 | $ 0 | $ 99,376 | $ 0 | $ 99,376 | |
| | | | | | | | | | |
| 160.00 | | Activities | 6700 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 160.01 | .01-.19 | Salaries and Wages | 6700 | 123,643 | 0 | 123,643 | 0 | 123,643 | (Sch 2) |
| 160.02 | .20-.39 | Fringe Benefits | 6700 | 24,256 | 0 | 24,256 | 0 | 24,256 | (Sch 2) |
| 160.03 | .79 | Agency Staff | 6700 | 0 | 0 | 0 | 0 | 0 | (Sch 2) |
| 160.04 | .40-.99 | Other - Nonlabor | 6700 | 16,865 | 0 | 16,865 | 0 | 16,865 | (Sch 4) |
| 160.05 | | Activities - Total | 6700 | $ 164,764 | $ 0 | $ 164,764 | $ 0 | $ 164,764 | |
| | | | | | | | | | |
| 165.00 | | Administration | 6900 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 165.01 | .01-.19 | Salaries and Wages | 6900 | 224,228 | 0 | 224,228 | 0 | 224,228 | (Sch 6) |
| 165.02 | .20-.39 | Fringe Benefits | 6900 | 43,988 | 0 | 43,988 | 0 | 43,988 | (Sch 6) |
| 165.03 | .01-.19 | Medical Records - Salaries and Wages | 6900 | 64,177 | 0 | 64,177 | 0 | 64,177 | (Sch 3) |
| 165.04 | .20-.39 | Medical Records - Fringe Benefits | 6900 | 12,590 | 0 | 12,590 | 0 | 12,590 | (Sch 3) |
| 165.05 | .79 | Medical Records - Agency Staff | 6900 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 165.06 | .40-.99 | Medical Records - Other - Nonlabor | 6900 | 0 | 0 | 0 | 0 | 0 | (Sch 4) |
| 165.07 | | DHS Licensing Fees | 6900 | 40,184 | 0 | 40,184 | 0 | 40,184 | (Sch 6) |
| 165.08 | | Liability Insurance | 6900 | 269,943 | 0 | 269,943 | 0 | 269,943 | (Sch 6) |
| 165.09 | | Caregiver Training | 6900 | 0 | 0 | 0 | 0 | 0 | (Sch 6) |
| 165.10 | | Quality Assurance Fees | 6900 | 361,645 | 0 | 361,645 | 0 | 361,645 | (Sch 6) |
| 165.11 | .40-.99 | Other - Nonlabor | 6900 | 562,303 | 0 | 562,303 | 5,572 | 567,875 | (Sch 6) |
| 165.12 | | Administration - Total | 6900 | $ 1,579,058 | $ 0 | $ 1,579,058 | $ 5,572 | $ 1,584,630 | |
| | | | | | | | | | |
| 170.00 | | Inservice Education - Nursing | 6800 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| 170.01 | .01-.19 | Salaries and Wages | 6800 | 28,439 | 0 | 28,439 | 0 | 28,439 | (Sch 3) |
| 170.02 | .20-.39 | Fringe Benefits | 6800 | 5,579 | 0 | 5,579 | 0 | 5,579 | (Sch 3) |
| 170.03 | .79 | Agency Staff | 6800 | 0 | 0 | 0 | 0 | 0 | (Sch 3) |
| 170.04 | .40-.99 | Other - Nonlabor | 6800 | 150 | 0 | 150 | 0 | 150 | (Sch 4) |
| 170.05 | | Inservice Education - Nursing - Total | 6800 | $ 34,168 | $ 0 | $ 34,168 | $ 0 | $ 34,168 | |
| | | | | | | | | | |
| 171.00 | | **Subtotal 155 - 170.05** | | $ 1,877,366 | $ 0 | $ 1,877,366 | $ 5,572 | $ 1,882,938 | |
| | | | | | | | | | |
| 175.00 | | **Total** | | **$ 10,411,081** | **$ 0** | **$ 10,411,081** | **$ 5,572** | **$ 10,416,653** | |

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

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5.00 | Plant Operations and Maintenance | 0 | | | | | | | | | |
| 5.01 | Plant Operations and Maintenance - Salaries and Wages | 0 | | | | | | | | | |
| 5.02 | Plant Operations and Maintenance - Fringe Benefits | 0 | | | | | | | | | |
| 5.03 | Plant Operations and Maintenance - Agency Staff | 0 | | | | | | | | | |
| 5.04 | Plant Operations and Maintenance - Other - Nonlabor | 0 | | | | | | | | | |
| 10.00 | Housekeeping | 0 | | | | | | | | | |
| 10.01 | Housekeeping - Salaries and Wages | 0 | | | | | | | | | |
| 10.02 | Housekeeping - Fringe Benefits | 0 | | | | | | | | | |
| 10.03 | Housekeeping - Agency Staff | 0 | | | | | | | | | |
| 10.04 | Housekeeping - Other - Nonlabor | 0 | | | | | | | | | |
| 60.00 | Laundry and Linen | 0 | | | | | | | | | |
| 60.01 | Laundry and Linen - Salaries and Wages | 0 | | | | | | | | | |
| 60.02 | Laundry and Linen - Fringe Benefits | 0 | | | | | | | | | |
| 60.03 | Laundry and Linen - Agency Staff | 0 | | | | | | | | | |
| 60.04 | Laundry and Linen - Other - Nonlabor | 0 | | | | | | | | | |
| 65.00 | Dietary | 0 | | | | | | | | | |
| 65.01 | Dietary - Salaries and Wages | 0 | | | | | | | | | |
| 65.02 | Dietary - Fringe Benefits | 0 | | | | | | | | | |
| 65.03 | Dietary - Agency Staff | 0 | | | | | | | | | |
| 65.04 | Dietary - Other - Nonlabor | 0 | | | | | | | | | |
| 75.00 | Patient Supplies | 0 | | | | | | | | | |
| 75.01 | Patient Supplies - Salaries and Wages | 0 | | | | | | | | | |
| 75.02 | Patient Supplies - Fringe Benefits | 0 | | | | | | | | | |
| 75.03 | Patient Supplies - Agency Staff | 0 | | | | | | | | | |
| 75.04 | Patient Supplies - Other - Nonlabor | 0 | | | | | | | | | |
| 80.00 | Physical Therapy | 0 | | | | | | | | | |
| 80.01 | Physical Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 80.02 | Physical Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 80.03 | Physical Therapy - Agency Staff | 0 | | | | | | | | | |
| 80.04 | Physical Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 81.00 | Respiratory Therapy | 0 | | | | | | | | | |
| 81.01 | Respiratory Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 81.02 | Respiratory Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 81.03 | Respiratory Therapy - Agency Staff | 0 | | | | | | | | | |
| 81.04 | Respiratory Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 82.00 | Occupational Therapy | 0 | | | | | | | | | |
| 82.01 | Occupational Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 82.02 | Occupational Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 82.03 | Occupational Therapy - Agency Staff | 0 | | | | | | | | | |
| 82.04 | Occupational Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 83.00 | Speech Pathology | 0 | | | | | | | | | |
| 83.01 | Speech Pathology - Salaries and Wages | 0 | | | | | | | | | |
| 83.02 | Speech Pathology - Fringe Benefits | 0 | | | | | | | | | |
| 83.03 | Speech Pathology - Agency Staff | 0 | | | | | | | | | |
| 83.04 | Speech Pathology - Other - Nonlabor | 0 | | | | | | | | | |
| 85.00 | Pharmacy | 0 | | | | | | | | | |
| 85.01 | Pharmacy - Salaries and Wages | 0 | | | | | | | | | |
| 85.02 | Pharmacy - Fringe Benefits | 0 | | | | | | | | | |
| 85.03 | Pharmacy - Agency Staff | 0 | | | | | | | | | |
| 85.04 | Pharmacy - Other - Nonlabor | 0 | | | | | | | | | |

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 90.00 | Laboratory | 0 | | | | | | | | | |
| 90.01 | Laboratory - Salaries and Wages | 0 | | | | | | | | | |
| 90.02 | Laboratory - Fringe Benefits | 0 | | | | | | | | | |
| 90.03 | Laboratory - Agency Staff | 0 | | | | | | | | | |
| 90.04 | Laboratory - Other - Nonlabor | 0 | | | | | | | | | |
| 95.00 | Home Health Services | 0 | | | | | | | | | |
| 95.01 | Home Health Services - Salaries and Wages | 0 | | | | | | | | | |
| 95.02 | Home Health Services - Fringe Benefits | 0 | | | | | | | | | |
| 95.03 | Home Health Services - Agency Staff | 0 | | | | | | | | | |
| 95.04 | Home Health Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.00 | Other Ancillary Services | 0 | | | | | | | | | |
| 100.01 | Other Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.02 | Other Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.03 | Other Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.04 | Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.06 | Subacute Ancillary Services | 0 | | | | | | | | | |
| 100.07 | Subacute Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.08 | Subacute Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.09 | Subacute Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.10 | Subacute Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 105.00 | Skilled Nursing Care | 0 | | | | | | | | | |
| 105.01 | Skilled Nursing Care - Salaries and Wages | 0 | | | | | | | | | |
| 105.02 | Skilled Nursing Care - Fringe Benefits | 0 | | | | | | | | | |
| 105.03 | Skilled Nursing Care - Agency Staff | 0 | | | | | | | | | |
| 105.04 | Skilled Nursing Care - Other - Nonlabor | 0 | | | | | | | | | |
| 125.00 | Subacute Care | 0 | | | | | | | | | |
| 125.01 | Subacute Care - Salaries and Wages | 0 | | | | | | | | | |
| 125.02 | Subacute Care - Fringe Benefits | 0 | | | | | | | | | |
| 125.03 | Subacute Care - Agency Staff | 0 | | | | | | | | | |
| 125.04 | Subacute Care - Other - Nonlabor | 0 | | | | | | | | | |
| 155.00 | Social Services | 0 | | | | | | | | | |
| 155.01 | Social Services - Salaries and Wages | 0 | | | | | | | | | |
| 155.02 | Social Services - Fringe Benefits | 0 | | | | | | | | | |
| 155.03 | Social Services - Agency Staff | 0 | | | | | | | | | |
| 155.04 | Social Services - Other - Nonlabor | 0 | | | | | | | | | |
| 160.00 | Activities | 0 | | | | | | | | | |
| 160.01 | Activities - Salaries and Wages | 0 | | | | | | | | | |
| 160.02 | Activities - Fringe Benefits | 0 | | | | | | | | | |
| 160.03 | Activities - Agency Staff | 0 | | | | | | | | | |
| 160.04 | Activities - Other - Nonlabor | 0 | | | | | | | | | |
| 165.00 | Administration | 0 | | | | | | | | | |
| 165.01 | Administration - Salaries and Wages | 0 | | | | | | | | | |
| 165.02 | Administration - Fringe Benefits | 0 | | | | | | | | | |
| 165.03 | Administration - Medical Records - Salaries and Wages | 0 | | | | | | | | | |
| 165.04 | Administration - Medical Records - Fringe Benefits | 0 | | | | | | | | | |
| 165.05 | Administration - Medical Records - Agency Staff | 0 | | | | | | | | | |
| 165.06 | Administration - Medical Records - Other - Nonlabor | 0 | | | | | | | | | |
| 165.07 | Administration - DHS Licensing Fees | 0 | | | | | | | | | |
| 165.08 | Administration - Liability Insurance | 0 | | | | | | | | | |
| 165.09 | Administration - Caregiver Training | 0 | | | | | | | | | |

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | TOTAL REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|
| 165.10 Administration - Quality Assurance Fees | 0 | | | | | | | | | |
| 165.11 Administration - Other - Nonlabor | 0 | | | | | | | | | |
| 170.00 Inservice Education - Nursing | 0 | | | | | | | | | |
| 170.01 Inservice Education - Nursing - Salaries and Wages | 0 | | | | | | | | | |
| 170.02 Inservice Education - Nursing - Fringe Benefits | 0 | | | | | | | | | |
| 170.03 Inservice Education - Nursing - Agency Staff | 0 | | | | | | | | | |
| 170.04 Inservice Education - Nursing - Other - Nonlabor | 0 | | | | | | | | | |
| 175.00 Total | $0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (To Sch 8) | | | | | | | | | |

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL REV (Page 1) | AUDIT REV 1 | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5.00 | Plant Operations and Maintenance | 0 | | | | | | | | | |
| 5.01 | Plant Operations and Maintenance - Salaries and Wages | 0 | | | | | | | | | |
| 5.02 | Plant Operations and Maintenance - Fringe Benefits | 0 | | | | | | | | | |
| 5.03 | Plant Operations and Maintenance - Agency Staff | 0 | | | | | | | | | |
| 5.04 | Plant Operations and Maintenance - Other - Nonlabor | 0 | | | | | | | | | |
| 10.00 | Housekeeping | 0 | | | | | | | | | |
| 10.01 | Housekeeping - Salaries and Wages | 0 | | | | | | | | | |
| 10.02 | Housekeeping - Fringe Benefits | 0 | | | | | | | | | |
| 10.03 | Housekeeping - Agency Staff | 0 | | | | | | | | | |
| 10.04 | Housekeeping - Other - Nonlabor | 0 | | | | | | | | | |
| 15.00 | Depreciation: Bldgs and Improvements | 0 | | | | | | | | | |
| 20.00 | Depreciation: Leasehold Improvements | 0 | | | | | | | | | |
| 25.00 | Depreciation: Equipment | 0 | | | | | | | | | |
| 30.00 | Depreciation and Amortization - Other | 0 | | | | | | | | | |
| 35.00 | Leases and Rentals | 0 | | | | | | | | | |
| 40.00 | Property Taxes | 0 | | | | | | | | | |
| 45.00 | Property Insurance | 0 | | | | | | | | | |
| 50.00 | Interest-Property, Plant, and Equipment | 0 | | | | | | | | | |
| 55.00 | Interest-Other | 0 | | | | | | | | | |
| 60.00 | Laundry and Linen | 0 | | | | | | | | | |
| 60.01 | Laundry and Linen - Salaries and Wages | 0 | | | | | | | | | |
| 60.02 | Laundry and Linen - Fringe Benefits | 0 | | | | | | | | | |
| 60.03 | Laundry and Linen - Agency Staff | 0 | | | | | | | | | |
| 60.04 | Laundry and Linen - Other - Nonlabor | 0 | | | | | | | | | |
| 65.00 | Dietary | 0 | | | | | | | | | |
| 65.01 | Dietary - Salaries and Wages | 0 | | | | | | | | | |
| 65.02 | Dietary - Fringe Benefits | 0 | | | | | | | | | |
| 65.03 | Dietary - Agency Staff | 0 | | | | | | | | | |
| 65.04 | Dietary - Other - Nonlabor | 0 | | | | | | | | | |
| 70.00 | Provision for Bad Debts | 0 | | | | | | | | | |
| 75.00 | Patient Supplies | 0 | | | | | | | | | |
| 75.01 | Patient Supplies - Salaries and Wages | 0 | | | | | | | | | |
| 75.02 | Patient Supplies - Fringe Benefits | 0 | | | | | | | | | |
| 75.03 | Patient Supplies - Agency Staff | 0 | | | | | | | | | |
| 75.04 | Patient Supplies - Other - Nonlabor | 0 | | | | | | | | | |
| 77.00 | Specialized Support Surfaces | 0 | | | | | | | | | |
| 80.00 | Physical Therapy | 0 | | | | | | | | | |
| 80.01 | Physical Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 80.02 | Physical Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 80.03 | Physical Therapy - Agency Staff | 0 | | | | | | | | | |
| 80.04 | Physical Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 81.00 | Respiratory Therapy | 0 | | | | | | | | | |
| 81.01 | Respiratory Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 81.02 | Respiratory Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 81.03 | Respiratory Therapy - Agency Staff | 0 | | | | | | | | | |
| 81.04 | Respiratory Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 82.00 | Occupational Therapy | 0 | | | | | | | | | |
| 82.01 | Occupational Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 82.02 | Occupational Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 82.03 | Occupational Therapy - Agency Staff | 0 | | | | | | | | | |

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL REV (Page 1) | AUDIT REV 1 | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 82.04 | Occupational Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 83.00 | Speech Pathology | 0 | | | | | | | | | |
| 83.01 | Speech Pathology - Salaries and Wages | 0 | | | | | | | | | |
| 83.02 | Speech Pathology - Fringe Benefits | 0 | | | | | | | | | |
| 83.03 | Speech Pathology - Agency Staff | 0 | | | | | | | | | |
| 83.04 | Speech Pathology - Other - Nonlabor | 0 | | | | | | | | | |
| 85.00 | Pharmacy | 0 | | | | | | | | | |
| 85.01 | Pharmacy - Salaries and Wages | 0 | | | | | | | | | |
| 85.02 | Pharmacy - Fringe Benefits | 0 | | | | | | | | | |
| 85.03 | Pharmacy - Agency Staff | 0 | | | | | | | | | |
| 85.04 | Pharmacy - Other - Nonlabor | 0 | | | | | | | | | |
| 90.00 | Laboratory | 0 | | | | | | | | | |
| 90.01 | Laboratory - Salaries and Wages | 0 | | | | | | | | | |
| 90.02 | Laboratory - Fringe Benefits | 0 | | | | | | | | | |
| 90.03 | Laboratory - Agency Staff | 0 | | | | | | | | | |
| 90.04 | Laboratory - Other - Nonlabor | 0 | | | | | | | | | |
| 95.00 | Home Health Services | 0 | | | | | | | | | |
| 95.01 | Home Health Services - Salaries and Wages | 0 | | | | | | | | | |
| 95.02 | Home Health Services - Fringe Benefits | 0 | | | | | | | | | |
| 95.03 | Home Health Services - Agency Staff | 0 | | | | | | | | | |
| 95.04 | Home Health Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.00 | Other Ancillary Services | 0 | | | | | | | | | |
| 100.01 | Other Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.02 | Other Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.03 | Other Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.04 | Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.06 | Subacute Ancillary Services | 0 | | | | | | | | | |
| 100.07 | Subacute Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.08 | Subacute Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.09 | Subacute Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.10 | Subacute Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.12 | Subacute Pediatrics Ancillary Services | 0 | | | | | | | | | |
| 105.00 | Skilled Nursing Care | 0 | | | | | | | | | |
| 105.01 | Skilled Nursing Care - Salaries and Wages | 0 | | | | | | | | | |
| 105.02 | Skilled Nursing Care - Fringe Benefits | 0 | | | | | | | | | |
| 105.03 | Skilled Nursing Care - Agency Staff | 0 | | | | | | | | | |
| 105.04 | Skilled Nursing Care - Other - Nonlabor | 0 | | | | | | | | | |
| 110.00 | Intermediate Care | 0 | | | | | | | | | |
| 115.00 | Mentally Disordered | 0 | | | | | | | | | |
| 120.00 | Developmentally Disabled | 0 | | | | | | | | | |
| 125.00 | Subacute Care | 0 | | | | | | | | | |
| 125.01 | Subacute Care - Salaries and Wages | 0 | | | | | | | | | |
| 125.02 | Subacute Care - Fringe Benefits | 0 | | | | | | | | | |
| 125.03 | Subacute Care - Agency Staff | 0 | | | | | | | | | |
| 125.04 | Subacute Care - Other - Nonlabor | 0 | | | | | | | | | |
| 126.00 | Subacute Care - Pediatrics | 0 | | | | | | | | | |
| 130.00 | Hospice Inpatient Care | 0 | | | | | | | | | |
| 135.00 | Other Routine Services | 0 | | | | | | | | | |
| 136.00 | Residential Care | 0 | | | | | | | | | |
| 140.00 | Beauty and Barber | 0 | | | | | | | | | |

**Provider Name:** COLONIAL CARE CENTER

**Provider No.:** LTC06043G

**OSHPD Facility Number:** 206190190

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL REV (Page 1) | AUDIT REV 1 | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV | AUDIT REV |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 145.00 | Other Nonreimbursable | 0 | | | | | | | | | |
| 155.00 | Social Services | 0 | | | | | | | | | |
| 155.01 | Social Services - Salaries and Wages | 0 | | | | | | | | | |
| 155.02 | Social Services - Fringe Benefits | 0 | | | | | | | | | |
| 155.03 | Social Services - Agency Staff | 0 | | | | | | | | | |
| 155.04 | Social Services - Other - Nonlabor | 0 | | | | | | | | | |
| 160.00 | Activities | 0 | | | | | | | | | |
| 160.01 | Activities - Salaries and Wages | 0 | | | | | | | | | |
| 160.02 | Activities - Fringe Benefits | 0 | | | | | | | | | |
| 160.03 | Activities - Agency Staff | 0 | | | | | | | | | |
| 160.04 | Activities - Other - Nonlabor | 0 | | | | | | | | | |
| 165.00 | Administration | 0 | | | | | | | | | |
| 165.01 | Administration - Salaries and Wages | 0 | | | | | | | | | |
| 165.02 | Administration - Fringe Benefits | 0 | | | | | | | | | |
| 165.03 | Administration - Medical Records - Salaries and Wages | 0 | | | | | | | | | |
| 165.04 | Administration - Medical Records - Fringe Benefits | 0 | | | | | | | | | |
| 165.05 | Administration - Medical Records - Agency Staff | 0 | | | | | | | | | |
| 165.06 | Administration - Medical Records - Other - Nonlabor | 0 | | | | | | | | | |
| 165.07 | Administration - DHS Licensing Fees | 0 | | | | | | | | | |
| 165.08 | Administration - Liability Insurance | 0 | | | | | | | | | |
| 165.09 | Administration - Caregiver Training | 0 | | | | | | | | | |
| 165.10 | Administration - Quality Assurance Fees | 0 | | | | | | | | | |
| 165.11 | Administration - Other - Nonlabor | 5,572 | 5,572 | | | | | | | | |
| 170.00 | Inservice Education - Nursing | 0 | | | | | | | | | |
| 170.01 | Inservice Education - Nursing - Salaries and Wages | 0 | | | | | | | | | |
| 170.02 | Inservice Education - Nursing - Fringe Benefits | 0 | | | | | | | | | |
| 170.03 | Inservice Education - Nursing - Agency Staff | 0 | | | | | | | | | |
| 170.04 | Inservice Education - Nursing - Other - Nonlabor | 0 | | | | | | | | | |
| 175.00 | Total | $5,572 | 5,572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | (To Sch 8) | | | | | | | | | |

| Provider Name | Fiscal Period | Provider Number | Revision |
|---|---|---|---|
| COLONIAL CARE CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | LTC06043G | 1 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Rev. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Appeal Revisions | As Revised | Increase (Decrease) | As Revised 2 |
| 1 | Not Reported | | | 8A-2 | 165.11 | Administration - Other - Nonlabor | $562,303 | $5,572 | $567,875 |

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