

**REPORT
ON THE
HOME OFFICE AUDIT**

**LONGWOOD MANAGEMENT CORPORATION
LOS ANGELES, CALIFORNIA**

**FISCAL PERIOD ENDED
FEBRUARY 29, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Derek Bradley**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 11, 2013

Randy Adler
Chief Financial Officer
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

LONGWOOD MANAGEMENT CORPORATION
FISCAL PERIOD ENDED: FEBRUARY 29, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended February 29, 2012. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Randy Adler
Page 2

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

Certified

TABLE OF CONTENTS

SCHEDULES

- 1 - SUMMARY OF AUDITED HOME OFFICE COSTS TO CHAIN COMPONENTS
- 2 - AUDITED HOME OFFICE COST - CONCURRENT
 - 2.1 - CONCURRENT COST ALLOCATION - CAPITAL RELATED - MOVABLE EQUIPMENT
 - 2.2 - CONCURRENT COST ALLOCATION - CAPITAL RELATED - BUILDINGS AND FIXTURES
 - 2.3 - CONCURRENT COST ALLOCATION - NON-CAPITAL
 - 2.4 - CONCURRENT COST ALLOCATION - QUALITY ASSURANCE SUPERVISOR
 - 2.5 - CONCURRENT COST ALLOCATION - DIETARY SUPERVISOR
 - 2.6 - CONCURRENT COST ALLOCATION - PLANT OPERATION SUPERVISOR
 - 2.7 - CONCURRENT COST ALLOCATION - SALARY SNF SUPPORT SERVICES
- 3 - AUDITED HOME OFFICE COST - NONCONCURRENT
 - 3.1 - NONCONCURRENT COST ALLOCATION - CAPITAL RELATED - MOVABLE EQUIPMENT
 - 3.2 - NONCONCURRENT COST ALLOCATION - CAPITAL RELATED - BUILDINGS AND FIXTURES
 - 3.3 - NONCONCURRENT COST ALLOCATION - NON-CAPITAL
 - 3.4 - NONCONCURRENT COST ALLOCATION - QUALITY ASSURANCE SUPERVISOR
 - 3.5 - NONCONCURRENT COST ALLOCATION - DIETARY SUPERVISOR
 - 3.6 - NONCONCURRENT COST ALLOCATION - PLANT OPERATION SUPERVISOR
 - 3.7 - NONCONCURRENT COST ALLOCATION - SALARY SNF SUPPORT SERVICES
- 4 - ALLOCATION RATIOS - CONCURRENT AND NONCONCURRENT
- 5 - TOTAL AUDITED HOME OFFICE COSTS
- 6 - AUDIT ADJUSTMENTS TO REPORTED HOME OFFICE COST

SUMMARY OF AUDITED HOME OFFICE COSTS

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

CHAIN COMPONENTS 1	PROVIDER NPI 2	REPORTED 3	AUDITED CONCURRENT 4	AUDITED NONCONCURRENT 5	TOTAL AUDITED 6	VARIANCE 7
			(From Sch 2)	(From Sch 3)	(Col 4 & Col 5)	(Col 6 - Col 3)
1. Alden Terrace Convalescent Hospital	1568544781	\$578,145	\$115,860	\$347,581	\$463,442	(\$114,703)
2. Alameda Care Center	1316019482	244,454	162,856	32,571	195,427	(49,027)
3. Broadway Manor Convalescent Hospital	1053480418	250,780	196,081	39,216	235,297	(15,483)
4. Burbank Healthcare & Rehab Center	1518036060	856,149	571,970	114,394	686,365	(169,784)
5. Burlington Convalescent Hospital	1407934946	348,019	96,450	192,900	289,349	(58,670)
6. California Healthcare & Rehab Center	1932286671	876,186	586,331	117,266	703,597	(172,589)
7. Casa Bonita Convalescent Hospital	1730269234	402,186	268,022	53,604	321,626	(80,560)
8. Chino Valley Health Care Center	1558441022	321,175	213,967	42,793	256,761	(64,414)
9. Colonial Care Center	1639257165	800,255	533,152	106,630	639,783	(160,472)
10. Covina Rehabilitation Center	1992885958	467,201	311,249	62,250	373,499	(93,702)
11. Crenshaw Nursing Home	1386728939	83,629	66,858	0	66,858	(16,771)
12. Green Acres Lodge	1669552022	183,761	124,666	24,933	149,599	(34,162)
13. Imperial Care Center	1265502405	396,768	264,840	52,968	317,808	(78,960)
14. Imperial Crest Health Care Center	1316033087	334,815	223,055	44,611	267,666	(67,149)
15. Intercommunity Healthcare & Rehab Center	1033293436	375,482	250,469	50,094	300,563	(74,919)
16. Laurel Convalescent Hospital	1285874560	301,615	200,937	40,187	241,124	(60,491)
17. Live Oak Rehabilitation Center	1194805630	400,939	266,271	53,254	319,525	(81,414)
18. Longwood Manor Convalescent Hospital	1235213810	693,407	185,074	370,148	555,222	(138,185)
19. Magnolia Gardens Convalescent Hospital	1588750202	323,879	87,520	175,040	262,560	(61,319)
20. Monterey Care Center	1831294974	224,510	149,581	29,916	179,497	(45,013)
21. Montrose Nursing Center	1194897363	214,584	143,548	28,710	172,258	(42,326)
22. Northridge Care Center	1093890253	295,353	197,137	39,427	236,565	(58,788)
23. Park Anaheim Healthcare Center	1851460240	528,902	352,356	70,471	422,827	(106,075)
24. Pico Rivera Healthcare Center	1528148020	317,915	211,796	42,359	254,156	(63,759)
25. San Gabriel Convalescent Center	1215011556	421,745	281,554	56,311	337,865	(83,880)
26. Shea Rehab Healthcare Center	1679657993	430,194	286,842	57,368	344,211	(85,983)
27. Sherman Oaks Health & Rehab Center	1316018310	552,020	367,978	73,596	441,573	(110,447)
28. Sherman Village Healthcare Center	1790854180	460,717	306,927	61,385	368,313	(92,404)
29. Studio City Rehabilitation Center	1821160839	709,594	475,378	95,076	570,454	(139,140)
30. Sunnyview Care Center	1700960531	250,780	170,615	34,123	204,738	(46,042)
31. View Park Convalescent Hospital	1427131556	267,781	71,384	142,767	214,151	(53,630)
32. West Hills Health & Rehab Center	1487734935	566,817	382,464	76,493	458,956	(107,861)
33. Western Convalescent Hospital	1205919339	523,369	355,947	71,189	427,136	(96,233)
34 Total - Health Care Facilities		\$14,003,126	\$8,479,135	\$2,799,634	\$11,278,769	(\$2,724,357)
OTHER COMPONENTS						
35 Mission Hospice	N/A	\$231,880	\$146,609	\$29,322	\$175,931	(\$55,949)
36 Crofton Manor	N/A	67,027	17,044	34,087	51,131	(15,896)
37 Huntington Retirement Hotel	N/A	118,155	75,112	15,022	90,134	(28,021)
38 San Dimas Retirement Center	N/A	118,131	30,038	60,077	90,115	(28,016)
39 Other Managed Facilities	N/A	0	0	0	0	0
40 Total - Other Components		\$535,193	\$268,803	\$138,508	\$407,311	(\$127,882)
TOTALS		\$14,538,319	\$8,747,938	\$2,938,143	\$11,686,080	(\$2,852,239)

AUDITED HOME OFFICE COST - CONCURRENT

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

CHAIN COMPONENTS 1	PROVIDER NPI 2	Cap. Rel. Mov. Equip. 3	Cap. Rel. Bldgs. & Fixt. 4	Non- Capital 5	QA Supervisor 6	Dietary Supervisor 7	Plant Op Supervisor 8	Salary SNF Support Services 9	Total 10
		(From Sch 2.1)	(From Sch 2.2)	(From Sch 2.3)	(From Sch 2.4)	(From Sch 2.5)	(From Sch 2.6)	(From Sch 2.7)	(Cols 3 - 9)
1. Alden Terrace Convalescent Hospital	1568544781	\$640	\$1,161	\$49,504	\$17,612	\$5,381	\$14,781	\$26,781	\$115,860
2. Alameda Care Center	1316019482	900	1,632	69,583	24,756	7,564	20,776	37,645	162,856
3. Broadway Manor Convalescent Hospital	1053480418	1,063	1,965	83,780	29,807	9,107	25,015	45,325	196,081
4. Burbank Healthcare & Rehab Center	1518036060	3,160	5,733	244,386	86,946	26,566	72,968	132,213	571,970
5. Burlington Convalescent Hospital	1407934946	533	967	41,210	14,661	4,480	12,304	22,295	96,450
6. California Healthcare & Rehab Center	1932286671	3,239	5,877	250,522	89,129	27,233	74,800	135,532	586,331
7. Casa Bonita Convalescent Hospital	1730269234	1,481	2,686	114,518	40,742	12,448	34,192	61,954	268,022
8. Chino Valley Health Care Center	1558441022	1,182	2,145	91,422	32,525	9,938	27,296	49,459	213,967
9. Colonial Care Center	1639257165	2,945	5,344	227,800	81,045	24,763	68,016	123,240	533,152
10. Covina Rehabilitation Center	1992885958	1,720	3,120	132,987	47,313	14,456	39,707	71,946	311,249
11. Crenshaw Nursing Home	1386728939	369	670	28,566	10,163	3,105	8,529	15,454	66,858
12. Green Acres Lodge	1669552022	689	1,249	53,266	18,951	5,790	15,904	28,817	124,866
13. Imperial Care Center	1265502405	1,463	2,654	113,158	40,259	12,301	33,786	61,219	264,840
14. Imperial Crest Health Care Center	1316033087	1,232	2,236	95,305	33,907	10,360	28,456	51,560	223,055
15. Intercommunity Healthcare & Rehab Center	1033293436	1,384	2,510	107,018	38,074	11,633	31,953	57,897	250,469
16. Laurel Convalescent Hospital	1285874560	1,110	2,014	85,854	30,545	9,333	25,634	46,447	200,937
17. Live Oak Rehabilitation Center	1194805630	1,471	2,669	113,770	40,476	12,367	33,969	61,549	266,271
18. Longwood Manor Convalescent Hospital	1235213810	1,022	1,855	79,077	28,133	8,596	23,610	42,780	185,074
19. Magnolia Gardens Convalescent Hospital	1588750202	484	877	37,395	13,304	4,065	11,165	20,230	87,520
20. Monterey Care Center	1831294974	826	1,499	63,911	22,738	6,947	19,082	34,576	149,581
21. Montrose Nursing Center	1194897363	793	1,439	61,334	21,821	6,667	18,313	33,182	143,548
22. Northridge Care Center	1093890253	1,069	1,976	84,231	29,967	9,156	25,149	45,569	197,137
23. Park Anaheim Healthcare Center	1851460240	1,947	3,532	150,551	53,562	16,365	44,951	81,448	352,356
24. Pico Rivera Healthcare Center	1528148020	1,170	2,123	90,494	32,199	9,837	27,019	48,957	211,796
25. San Gabriel Convalescent Center	1215011556	1,555	2,822	120,300	42,799	13,077	35,919	65,082	281,554
26. Shea Rehab Healthcare Center	1679657993	1,585	2,875	122,559	43,603	13,323	36,593	66,304	286,842
27. Sherman Oaks Health & Rehab Center	1316018310	2,033	3,688	157,226	55,937	17,091	46,944	85,059	367,978
28. Sherman Village Healthcare Center	1790854180	1,696	3,076	131,141	46,656	14,255	39,156	70,947	306,927
29. Studio City Rehabilitation Center	1821160839	2,626	4,765	203,115	72,263	22,079	60,645	109,885	475,378
30. Sunnyside Care Center	1700960531	943	1,710	72,899	25,935	7,924	21,766	39,438	170,615
31. View Park Convalescent Hospital	1427131556	394	715	30,500	10,851	3,315	9,107	16,501	71,384
32. West Hills Health & Rehab Center	1487734935	2,113	3,833	163,415	58,139	17,764	48,792	88,408	382,464
33. Western Convalescent Hospital	1205919339	1,966	3,568	152,085	54,108	16,532	45,409	82,278	355,947
34. Total - Health Care Facilities		\$46,843	\$84,983	\$3,622,882	\$1,288,924	\$393,820	\$1,081,706	\$1,959,977	\$8,479,135
OTHER COMPONENTS									
35. Mission Hospice	N/A	\$1,313	\$2,382	\$101,553	\$0	\$11,039	\$30,321	\$0	\$146,609
36. Crofton Manor	N/A	153	277	11,806	0	1,283	3,525	0	17,044
37. Huntington Retirement Hotel	N/A	673	1,220	52,029	0	5,656	15,534	0	75,112
38. San Dimas Retirement Center	N/A	269	488	20,807	0	2,262	6,212	0	30,038
39. Other Managed Facilities	N/A	0	0	0	0	0	0	0	0
40. Total - Other Components		\$2,407	\$4,368	\$186,195	\$0	\$20,240	\$55,593	\$0	\$268,803
TOTALS		\$49,251	\$89,351	\$3,809,077	\$1,288,924	\$414,060	\$1,137,299	\$1,959,977	\$8,747,938

(To Sch 1)

CONCURRENT COST ALLOCATION - CAPITAL RELATED - MOVABLE EQUIPMENT

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Cap. Rel. Mov. Equip. 5	Cap. Rel. Mov. Equip. 6	Cap. Rel. Mov. Equip. 6
1. Health Care Facilities		0.944692	(Adj 16) \$336,257,172	\$62,310	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	3,648		
TOTAL		1.000000	\$355,943,587	\$65,958		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Cap. Rel. Mov. Equip.	Ratio Concurrent	Cap. Rel. Mov. Equip.
			(Adj 18)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$2,560	0.250000	\$640
2. Alameda Care Center	1316019482	0.017327	5,826,314	1,080	0.833333	900
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	1,300	0.833333	1,083
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	3,792	0.833333	3,160
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	1,599	0.333333	533
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	3,887	0.833333	3,239
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	1,777	0.833333	1,481
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	1,418	0.833333	1,182
9. Colonial Care Center	1639257165	0.056725	19,074,029	3,535	0.833333	2,945
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	2,063	0.833333	1,720
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	369	1.000000	369
12. Green Acres Lodge	1669552022	0.013264	4,460,046	826	0.833333	689
13. Imperial Care Center	1265502405	0.028178	9,474,908	1,756	0.833333	1,463
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	1,479	0.833333	1,232
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	1,660	0.833333	1,384
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	1,332	0.833333	1,110
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	1,765	0.833333	1,471
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	3,067	0.333333	1,022
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	1,451	0.333333	484
20. Monterey Care Center	1831294974	0.015915	5,351,384	992	0.833333	826
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	952	0.833333	793
22. Northridge Care Center	1093890253	0.020974	7,052,769	1,307	0.833333	1,089
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	2,336	0.833333	1,947
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	1,404	0.833333	1,170
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	1,867	0.833333	1,555
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	1,902	0.833333	1,585
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	2,439	0.833333	2,033
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	2,035	0.833333	1,696
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	3,151	0.833333	2,626
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	1,131	0.833333	943
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	1,183	0.333333	394
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	2,536	0.833333	2,113
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	2,360	0.833333	1,966
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$62,310		\$46,843
OTHER COMPONENTS			(Adj 19)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$1,576	0.833333	\$1,313
36. Crofton Manor	N/A	0.125532	2,471,283	458	0.333333	153
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	807	0.833333	673
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	807	0.333333	269
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$3,648		\$2,407

GRAND TOTALS

\$355,943,587 \$65,958\$49,251
(To Sch 2)

CONCURRENT COST ALLOCATION - CAPITAL RELATED - BUILDINGS AND FIXTURES

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Cap. Rel. Bldgs. & Fixt. 5	Cap. Rel. Bldgs. & Fixt. 6	Cap. Rel. Bldgs. & Fixt. 7
1. Health Care Facilities		0.944692	(Adj 16) \$336,257,172	\$113,043	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	6,618		
3. TOTAL		1.000000	\$355,943,587	\$119,661		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Cap. Rel. Bldgs. & Fixt.	Ratio Concurrent	Cap. Rel. Bldgs. & Fixt.
			(Adj 18)	(From Sch 4)		
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$4,645	0.250000	\$1,161
2. Alameda Care Center	1316019482	0.017327	5,826,314	1,959	0.833333	1,632
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	2,358	0.833333	1,965
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	6,879	0.833333	5,733
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	2,900	0.333333	967
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	7,052	0.833333	5,877
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	3,224	0.833333	2,686
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	2,573	0.833333	2,145
9. Colonial Care Center	1639257165	0.056725	19,074,029	6,412	0.833333	5,344
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	3,743	0.833333	3,120
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	670	1.000000	670
12. Green Acres Lodge	1669552022	0.013264	4,460,046	1,499	0.833333	1,249
13. Imperial Care Center	1265502405	0.028178	9,474,908	3,185	0.833333	2,654
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	2,683	0.833333	2,236
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	3,012	0.833333	2,510
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	2,417	0.833333	2,014
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	3,202	0.833333	2,669
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	5,565	0.333333	1,855
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	2,632	0.333333	877
20. Monterey Care Center	1831294974	0.015915	5,351,384	1,799	0.833333	1,499
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	1,726	0.833333	1,439
22. Northridge Care Center	1093890253	0.020974	7,052,769	2,371	0.833333	1,976
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	4,238	0.833333	3,532
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	2,547	0.833333	2,123
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	3,386	0.833333	2,822
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	3,450	0.833333	2,875
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	4,426	0.833333	3,688
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	3,691	0.833333	3,076
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	5,717	0.833333	4,765
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	2,052	0.833333	1,710
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	2,146	0.333333	715
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	4,600	0.833333	3,833
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	4,281	0.833333	3,568
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$113,043		\$84,983
OTHER COMPONENTS			(Adj 19)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$2,859	0.833333	\$2,382
36. Crofton Manor	N/A	0.125532	2,471,283	831	0.333333	277
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	1,465	0.833333	1,220
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	1,464	0.333333	488
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$6,618		\$4,368
GRAND TOTALS			\$355,943,587	\$119,661		\$89,351

(To Sch 2)

CONCURRENT COST ALLOCATION - NON-CAPITAL

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Non-Capital 5	Non-Capital 6	Non-Capital 7
1. Health Care Facilities		0.944692	(Adj 16) \$336,257,172	\$4,819,082	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	282,137		
3. TOTAL		1.000000	\$355,943,587	\$5,101,219		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Non-Capital	Ratio Concurrent	Non-Capital
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(Adj 18)

(From Sch 4)

1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$198,015	0.250000	\$49,504
2. Alameda Care Center	1316019482	0.017327	5,826,314	83,500	0.833333	69,583
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	100,536	0.833333	83,780
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	293,263	0.833333	244,386
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	123,630	0.333333	41,210
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	300,626	0.833333	250,522
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	137,421	0.833333	114,518
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	109,706	0.833333	91,422
9. Colonial Care Center	1639257165	0.056725	19,074,029	273,360	0.833333	227,800
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	159,585	0.833333	132,987
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	28,566	1.000000	28,566
12. Green Acres Lodge	1669552022	0.013264	4,460,046	63,919	0.833333	53,266
13. Imperial Care Center	1265502405	0.028178	9,474,908	135,790	0.833333	113,158
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	114,366	0.833333	95,305
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	128,422	0.833333	107,018
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	103,025	0.833333	85,854
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	136,524	0.833333	113,770
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	237,230	0.333333	79,077
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	112,184	0.333333	37,395
20. Monterey Care Center	1831294974	0.015915	5,351,384	76,694	0.833333	63,911
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	73,601	0.833333	61,334
22. Northridge Care Center	1093890253	0.020974	7,052,769	101,077	0.833333	84,231
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	180,661	0.833333	150,551
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	108,593	0.833333	90,494
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	144,360	0.833333	120,300
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	147,071	0.833333	122,559
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	188,671	0.833333	157,226
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	157,369	0.833333	131,141
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	243,738	0.833333	203,115
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	87,478	0.833333	72,899
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	91,500	0.333333	30,500
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	196,098	0.833333	163,415
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	182,502	0.833333	152,085
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$4,819,082		\$3,622,882

OTHER COMPONENTS

(Adj 19)

35. Mission Hospice	N/A	0.431933	\$8,503,211	\$121,864	0.833333	\$101,553
36. Crofton Manor	N/A	0.125532	2,471,283	35,417	0.333333	11,806
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	62,434	0.833333	52,029
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	62,421	0.333333	20,807
39. Other Managed Facilities	N/A	0.000000	0	-	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$282,137		\$186,195

GRAND TOTALS

\$355,943,587 \$5,101,219\$3,809,077

(To Sch 2)

CONCURRENT COST ALLOCATION - QUALITY ASSURANCE SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	QA Supervisor 5	QA Supervisor 6	QA Supervisor 7
1. Health Care Facilities		1.000000	(Adj 22) \$336,257,172	\$1,714,500	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.000000	0	0		
3. TOTAL		1.000000	\$336,257,172	\$1,714,500		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	QA Supervisor	Ratio Concurrent	QA Supervisor
			(Adj 24)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$70,448	0.250000	\$17,612
2. Alameda Care Center	1316019482	0.017327	5,826,314	29,707	0.833333	24,756
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	35,768	0.833333	29,807
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	104,335	0.833333	86,946
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	43,984	0.333333	14,661
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	106,955	0.833333	89,129
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	48,891	0.833333	40,742
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	39,031	0.833333	32,525
9. Colonial Care Center	1639257165	0.056725	19,074,029	97,254	0.833333	81,045
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	56,776	0.833333	47,313
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	10,163	1.000000	10,163
12. Green Acres Lodge	1669552022	0.013264	4,460,046	22,741	0.833333	18,951
13. Imperial Care Center	1265502405	0.028178	9,474,908	48,310	0.833333	40,259
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	40,688	0.833333	33,907
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	45,689	0.833333	38,074
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	36,654	0.833333	30,545
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	48,571	0.833333	40,476
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	84,400	0.333333	28,133
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	39,912	0.333333	13,304
20. Monterey Care Center	1831294974	0.015915	5,351,384	27,286	0.833333	22,738
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	26,185	0.833333	21,821
22. Northridge Care Center	1093890253	0.020974	7,052,769	35,960	0.833333	29,967
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	64,274	0.833333	53,562
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	38,635	0.833333	32,195
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	51,359	0.833333	42,799
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	52,324	0.833333	43,603
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	67,124	0.833333	55,937
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	55,988	0.833333	46,656
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	86,715	0.833333	72,263
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	31,122	0.833333	25,935
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	32,553	0.333333	10,851
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	69,767	0.833333	58,139
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	64,929	0.833333	54,108
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$1,714,500		\$1,288,924
OTHER COMPONENTS			(Adj)			
35. Mission Hospice	N/A	0.000000	\$0	\$0	0.833333	\$0
36. Crofton Manor	N/A	0.000000	0	0	0.333333	0
37. Huntington Retirement Hotel	N/A	0.000000	0	0	0.833333	0
38. San Dimas Retirement Center	N/A	0.000000	0	0	0.333333	0
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		0.000000	\$0	\$0		\$0

GRAND TOTALS

\$336,257,172 \$1,714,500\$1,288,924

(To Sch 2)

CONCURRENT COST ALLOCATION - DIETARY SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATION

FISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Dietary Supervisor 5	Dietary Supervisor 6	Dietary Supervisor 7
1. Health Care Facilities		0.944692	(Adj 22) \$336,257,172	\$523,851	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	30,669		
3. TOTAL		1.000000	\$355,943,587	\$554,520		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Dietary Supervisor	Ratio Concurrent	Dietary Supervisor
			(Adj 24)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$21,525	0.250000	\$5,381
2. Alameda Care Center	1316019482	0.017327	5,826,314	9,077	0.833333	7,564
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	10,929	0.833333	9,107
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	31,879	0.833333	26,566
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	13,439	0.333333	4,480
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	32,679	0.833333	27,233
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	14,938	0.833333	12,448
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	11,925	0.833333	9,938
9. Colonial Care Center	1639257165	0.056725	19,074,029	29,715	0.833333	24,763
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	17,347	0.833333	14,456
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	3,105	1.000000	3,105
12. Green Acres Lodge	1669552022	0.013264	4,460,046	6,948	0.833333	5,790
13. Imperial Care Center	1265502405	0.028178	9,474,908	14,761	0.833333	12,301
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	12,432	0.833333	10,360
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	13,960	0.833333	11,633
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	11,199	0.833333	9,333
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	14,841	0.833333	12,367
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	25,788	0.333333	8,596
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	12,195	0.333333	4,065
20. Monterey Care Center	1831294974	0.015915	5,351,384	8,337	0.833333	6,947
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	8,001	0.833333	6,667
22. Northridge Care Center	1093890253	0.020974	7,052,769	10,987	0.833333	9,156
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	19,639	0.833333	16,365
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	11,804	0.833333	9,837
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	15,692	0.833333	13,077
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	15,987	0.833333	13,323
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	20,509	0.833333	17,091
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	17,107	0.833333	14,255
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	26,495	0.833333	22,079
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	9,509	0.833333	7,924
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	9,946	0.333333	3,315
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	21,317	0.833333	17,764
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	19,839	0.833333	16,532
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$523,851		\$393,820
OTHER COMPONENTS			(Adj 25)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$13,247	0.833333	\$11,039
36. Crofton Manor	N/A	0.125532	2,471,283	3,850	0.333333	1,283
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	6,787	0.833333	5,656
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	6,785	0.333333	2,262
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$30,669		\$20,240
GRAND TOTALS			<u>\$355,943,587</u>	<u>\$554,520</u>		<u>\$414,060</u>

(To Sch 2)

CONCURRENT COST ALLOCATION - PLANT OPERATION SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	P/O Supervisor 5	P/O Supervisor 6	P/O Supervisor 7
1. Health Care Facilities		0.944692	(Adj 22) \$336,257,172	\$1,438,863	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	84,239		
3. TOTAL		1.000000	\$355,943,587	\$1,523,102		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	P/O Supervisor	Ratio Concurrent	P/O Supervisor
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(Adj 24)

(From Sch 4)

1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$59,123	0.250000	\$14,781
2. Alameda Care Center	1316019482	0.017327	5,826,314	24,931	0.833333	20,776
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	30,018	0.833333	25,015
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	87,561	0.833333	72,968
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	36,913	0.333333	12,304
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	89,760	0.833333	74,800
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	41,031	0.833333	34,192
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	32,756	0.833333	27,296
9. Colonial Care Center	1639257165	0.056725	19,074,029	81,619	0.833333	68,016
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	47,648	0.833333	39,707
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	8,529	1.000000	8,529
12. Green Acres Lodge	1669552022	0.013264	4,460,046	19,085	0.833333	15,904
13. Imperial Care Center	1265502405	0.028178	9,474,908	40,544	0.833333	33,786
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	34,147	0.833333	28,456
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	38,344	0.833333	31,953
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	30,761	0.833333	25,634
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	40,763	0.833333	33,969
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	70,831	0.333333	23,610
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	33,495	0.333333	11,165
20. Monterey Care Center	1831294974	0.015915	5,351,384	22,899	0.833333	19,082
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	21,975	0.833333	18,313
22. Northridge Care Center	1093890253	0.020974	7,052,769	30,179	0.833333	25,149
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	53,941	0.833333	44,951
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	32,423	0.833333	27,019
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	43,102	0.833333	35,919
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	43,912	0.833333	36,593
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	56,333	0.833333	46,944
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	46,987	0.833333	39,156
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	72,774	0.833333	60,645
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	26,119	0.833333	21,766
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	27,320	0.333333	9,107
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	58,550	0.833333	48,792
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	54,491	0.833333	45,409
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$1,438,863		\$1,081,706

OTHER COMPONENTS

(Adj 25)

35. Mission Hospice	N/A	0.431933	\$8,503,211	\$36,386	0.833333	\$30,321
36. Crofton Manor	N/A	0.125532	2,471,283	10,575	0.333333	3,525
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	18,641	0.833333	15,534
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	18,637	0.333333	6,212
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$84,239		\$55,593

GRAND TOTALS

\$355,943,587

\$1,523,102

\$1,137,299

(To Sch 2)

CONCURRENT COST ALLOCATION - SALARY SNF SUPPORT SERVICES

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Salary SNF Support Svcs 5	Salary SNF Support Svcs 6	Salary SNF Support Svcs 7
1. Health Care Facilities		1.000000	(Adj 22) \$336,257,172	\$2,607,120	Ratio Concurrent	Concurrent Cost Allocation
2. Other Components		0.000000	0	0		
3. TOTAL		1.000000	\$336,257,172	\$2,607,120		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Salary SNF Support Svcs	Ratio Concurrent	Salary SNF Support Svcs
			(Adj 24)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$107,126	0.250000	\$26,781
2. Alameda Care Center	1316019482	0.017327	5,826,314	45,173	0.833333	37,645
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	54,390	0.833333	45,325
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	158,655	0.833333	132,213
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	66,884	0.333333	22,295
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	162,639	0.833333	135,532
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	74,345	0.833333	61,954
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	59,351	0.833333	49,459
9. Colonial Care Center	1639257165	0.056725	19,074,029	147,888	0.833333	123,240
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	86,335	0.833333	71,946
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	15,454	1.000000	15,454
12. Green Acres Lodge	1669552022	0.013264	4,460,046	34,580	0.833333	28,817
13. Imperial Care Center	1265502405	0.028178	9,474,908	73,462	0.833333	61,219
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	61,872	0.833333	51,560
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	69,476	0.833333	57,897
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	55,737	0.833333	46,447
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	73,859	0.833333	61,549
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	128,341	0.333333	42,780
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	60,691	0.333333	20,230
20. Monterey Care Center	1831294974	0.015915	5,351,384	41,491	0.833333	34,576
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	39,818	0.833333	33,182
22. Northridge Care Center	1093890253	0.020974	7,052,769	54,683	0.833333	45,569
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	97,738	0.833333	81,448
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	58,749	0.833333	48,957
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	78,098	0.833333	65,082
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	79,565	0.833333	66,304
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	102,071	0.833333	85,059
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	85,137	0.833333	70,947
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	131,862	0.833333	109,885
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	47,326	0.833333	39,438
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	49,502	0.333333	16,501
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	106,089	0.833333	88,408
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	98,734	0.833333	82,278
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$2,607,120		\$1,959,977
OTHER COMPONENTS			(Adj)			
35. Mission Hospice	N/A	0.000000	\$0	\$0	0.833333	\$0
36. Crofton Manor	N/A	0.000000	0	0	0.333333	0
37. Huntington Retirement Hotel	N/A	0.000000	0	0	0.833333	0
38. San Dimas Retirement Center	N/A	0.000000	0	0	0.333333	0
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		0.000000	\$0	\$0		\$0

GRAND TOTALS

\$336,257,172 \$2,607,120

\$1,959,977

(To Sch 2)

AUDITED HOME OFFICE COST - NONCONCURRENT

FISCAL PERIOD ENDED:
FEBRUARY 29, 2012

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATION

CHAIN COMPONENTS 1	PROVIDER NPI 2	Cap. Rel. Mov. Equip. 3	Cap. Rel. Bldgs. & Fixt. 4	Non- Capital 5	QA Supervisor 6	Dietary Supervisor 7	Plant Op Supervisor 8	Salary SNF Support Services 9	Total (Cols 3-9)
		(From Sch 3.1)	(From Sch 3.2)	(From Sch 3.3)	(From Sch 3.4)	(From Sch 3.5)	(From Sch 3.6)	(From Sch 3.7)	(Cols 3-9)
1. Alden Terrace Convalescent Hospital	1568544781	\$1,920	\$3,484	\$148,511	\$52,836	\$16,144	\$44,342	\$80,344	\$347,581
2. Alameda Care Center	1316019482	180	326	13,917	4,951	1,513	4,155	7,529	32,571
3. Broadway Manor Convalescent Hospital	1053480418	217	393	16,756	9,065	1,821	5,003	9,065	39,216
4. Burbank Healthcare & Rehab Center	1518036060	632	1,147	48,877	17,389	5,313	14,594	26,443	114,394
5. Burlington Convalescent Hospital	1407934946	1,066	1,933	82,420	29,323	8,959	24,609	44,589	192,900
6. California Healthcare & Rehab Center	1932286671	648	1,175	50,104	17,826	5,447	14,960	27,106	117,266
7. Casa Bonita Convalescent Hospital	1730269234	296	537	22,904	8,148	2,490	6,838	12,391	53,604
8. Chino Valley Health Care Center	1558441022	236	429	18,284	6,505	1,988	5,459	9,892	42,793
9. Colonial Care Center	1639257165	589	1,069	45,560	16,209	4,953	13,603	24,648	106,630
10. Covina Rehabilitation Center	1992885958	344	624	26,597	9,463	2,891	7,941	14,389	62,250
11. Crenshaw Nursing Home	1386728939	0	0	0	0	0	0	0	0
12. Green Acres Lodge	1669552022	138	250	10,653	3,790	1,158	3,181	5,763	24,933
13. Imperial Care Center	1265502405	293	531	22,632	8,052	2,460	6,757	12,244	52,968
14. Imperial Crest Health Care Center	1316033087	246	447	19,061	6,781	2,072	5,691	10,312	44,611
15. Intercommunity Healthcare & Rehab Center	103293436	277	502	21,404	7,615	2,327	6,391	11,579	50,094
16. Laurel Convalescent Hospital	1285874560	222	403	17,171	6,109	1,867	5,127	9,289	40,187
17. Live Oak Rehabilitation Center	1194805630	294	534	22,754	8,095	2,473	6,794	12,310	53,254
18. Longwood Manor Convalescent Hospital	1235213810	2,045	3,710	158,153	56,267	17,192	47,221	85,561	370,148
19. Magnolia Gardens Convalescent Hospital	1588750202	967	1,754	74,789	26,608	8,130	22,330	40,461	175,040
20. Monterey Care Center	1831294974	165	300	12,782	4,548	1,389	3,816	6,915	29,916
21. Montrose Nursing Center	1194897363	159	288	12,267	4,364	1,333	3,663	6,636	28,710
22. Northridge Care Center	1093890253	218	395	16,846	5,993	1,831	5,030	9,114	39,427
23. Park Anaheim Healthcare Center	1851460240	389	706	30,110	10,712	3,273	8,990	16,290	70,471
24. Pico Rivera Healthcare Center	1528148020	234	425	18,099	6,439	1,967	5,404	9,791	42,359
25. San Gabriel Convalescent Center	1215011556	311	564	24,060	8,560	2,615	7,184	13,016	56,311
26. Shea Rehab Healthcare Center	1679657993	317	575	24,512	8,721	2,665	7,319	13,261	57,368
27. Sherman Oaks Health & Rehab Center	1316018310	407	738	31,445	11,187	3,418	9,389	17,012	73,596
28. Sherman Village Healthcare Center	1790854180	339	615	26,228	9,331	2,851	7,831	14,189	61,385
29. Studio City Rehabilitation Center	1821160839	525	953	40,623	14,453	4,416	12,129	21,977	95,076
30. Sunnyside Care Center	1700960531	189	342	14,580	5,187	1,585	4,353	7,888	34,123
31. View Park Convalescent Hospital	1427131556	789	1,431	61,000	21,702	6,631	18,213	33,001	142,767
32. West Hills Health & Rehab Center	1487734935	423	767	32,683	11,628	3,553	9,758	17,682	76,493
33. Western Convalescent Hospital	1205919339	393	714	30,417	10,822	3,306	9,082	16,456	71,189
34. Total - Health Care Facilities		\$15,467	\$28,060	\$1,196,200	\$425,576	\$130,031	\$357,157	\$647,143	\$2,799,635
OTHER COMPONENTS									
35. Mission Hospice	N/A	\$263	\$476	\$20,311	\$0	\$2,208	\$6,064	\$0	\$29,322
36. Crofton Manor	N/A	305	554	23,612	0	2,567	7,050	0	34,087
37. Huntington Retirement Hotel	N/A	135	244	10,406	0	1,131	3,107	0	15,022
38. San Dimas Retirement Center	N/A	538	976	41,614	0	4,524	12,425	0	60,077
39. Other Managed Facilities	N/A	0	0	0	0	0	0	0	0
40. Total - Other Components		\$1,241	\$2,251	\$95,942	\$0	\$10,429	\$28,646	\$0	\$138,508
TOTALS		\$16,707	\$30,310	\$1,292,142	\$425,576	\$140,460	\$385,803	\$647,143	\$2,938,142

(To Sch 1)

NONCONCURRENT COST ALLOCATION - CAPITAL RELATED - MOVABLE EQUIPMENT

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Cap. Rel. Mov. Equip. 5	Cap. Rel. Mov. Equip. 6	Cap. Rel. Mov. Equip. 6
1. Health Care Facilities		0.944692	(Adj 17) \$336,257,172	\$62,310	Ratio Non- concurrent	Non- concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	3,648		
3. TOTAL		1.000000	\$355,943,587	\$65,958		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Cap. Rel. Mov. Equip.	Ratio Non- concurrent	Cap. Rel. Mov. Equip.
			(Adj 20)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$2,560	0.750000	\$1,920
2. Alameda Care Center	1316019482	0.017327	5,826,314	1,080	0.166667	180
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	1,300	0.166667	217
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	3,792	0.166667	632
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	1,599	0.666667	1,066
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	3,887	0.166667	648
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	1,777	0.166667	296
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	1,418	0.166667	236
9. Colonial Care Center	1639257165	0.056725	19,074,029	3,535	0.166667	589
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	2,063	0.166667	344
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	369	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	826	0.166667	138
13. Imperial Care Center	1265502405	0.028178	9,474,908	1,756	0.166667	293
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	1,479	0.166667	246
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	1,660	0.166667	277
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	1,332	0.166667	222
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	1,765	0.166667	294
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	3,067	0.666667	2,045
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	1,451	0.666667	967
20. Monterey Care Center	1831294974	0.015915	5,351,384	992	0.166667	165
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	952	0.166667	159
22. Northridge Care Center	1093890253	0.020974	7,052,769	1,307	0.166667	218
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	2,336	0.166667	389
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	1,404	0.166667	234
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	1,867	0.166667	311
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	1,902	0.166667	317
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	2,439	0.166667	407
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	2,035	0.166667	339
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	3,151	0.166667	525
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	1,131	0.166667	189
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	1,183	0.666667	789
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	2,536	0.166667	423
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	2,360	0.166667	393
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$62,310		\$15,467

OTHER COMPONENTS

			(Adj 21)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$1,576	0.166667	\$263
36. Crofton Manor	N/A	0.125532	2,471,283	458	0.666667	305
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	807	0.166667	135
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	807	0.666667	538
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$3,648		\$1,241

GRAND TOTALS

\$355,943,587	\$65,958
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\$16,707

(To Sch 3)

NONCONCURRENT COST ALLOCATION - CAPITAL RELATED - BUILDINGS AND FIXTURES

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATION

FISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Cap. Rel. Bldgs. & Fixt. 5	Cap. Rel. Bldgs. & Fixt. 6	Cap. Rel. Bldgs. & Fixt. 7
1. Health Care Facilities		0.944692	(Adj 17) \$336,257,172	\$113,043	Ratio Non- concurrent	Non- concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	6,618		
3. TOTAL		1.000000	\$355,943,587	\$119,661		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Cap. Rel. Bldgs. & Fixt.	Ratio Non- concurrent	Cap. Rel. Bldgs. & Fixt.
			(Adj 20)	(From Sch 4)		
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$4,645	0.750000	\$3,484
2. Alameda Care Center	1316019482	0.017327	5,826,314	1,959	0.166667	326
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	2,358	0.166667	393
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	6,879	0.166667	1,147
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	2,900	0.666667	1,933
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	7,052	0.166667	1,175
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	3,224	0.166667	537
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	2,573	0.166667	429
9. Colonial Care Center	1639257165	0.056725	19,074,029	6,412	0.166667	1,069
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	3,743	0.166667	624
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	670	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	1,499	0.166667	250
13. Imperial Care Center	1265502405	0.028178	9,474,908	3,185	0.166667	531
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	2,683	0.166667	447
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	3,012	0.166667	502
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	2,417	0.166667	403
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	3,202	0.166667	534
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	5,565	0.666667	3,710
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	2,632	0.666667	1,754
20. Monterey Care Center	1831294974	0.015915	5,351,384	1,799	0.166667	300
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	1,726	0.166667	288
22. Northridge Care Center	1093890253	0.020974	7,052,769	2,371	0.166667	395
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	4,238	0.166667	706
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	2,547	0.166667	425
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	3,386	0.166667	564
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	3,450	0.166667	575
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	4,426	0.166667	738
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	3,691	0.166667	615
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	5,717	0.166667	953
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	2,052	0.166667	342
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	2,146	0.666667	1,431
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	4,600	0.166667	767
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	4,281	0.166667	714
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$113,043		\$28,060
OTHER COMPONENTS			(Adj 21)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$2,859	0.166667	476
36. Crofton Manor	N/A	0.125532	2,471,283	831	0.666667	554
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	1,465	0.166667	244
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	1,464	0.666667	976
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$6,618		\$2,251
GRAND TOTALS			\$355,943,587	\$119,661		\$30,310

(To Sch 3)

NONCONCURRENT COST ALLOCATION - NON-CAPITAL

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Non-Capital 5	Non-Capital 6	Non-Capital 7
1. Health Care Facilities		0.944692	(Adj 17) \$336,257,172	\$4,819,082	Ratio	Non-
2. Other Components		0.055308	19,686,415	282,137	Non-	concurrent
3. TOTAL		1.000000	\$355,943,587	\$5,101,219	concurrent	Cost Allocation

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Non-Capital	Ratio Non- concurrent	Non-Capital
			(Adj 20)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$198,015	0.750000	\$148,511
2. Alameda Care Center	1316019482	0.017327	5,826,314	83,500	0.166667	13,917
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	100,536	0.166667	16,756
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	293,263	0.166667	48,877
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	123,630	0.666667	82,420
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	300,626	0.166667	50,104
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	137,421	0.166667	22,904
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	109,706	0.166667	18,284
9. Colonial Care Center	1639257165	0.056725	19,074,029	273,360	0.166667	45,560
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	159,585	0.166667	26,597
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	28,566	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	63,919	0.166667	10,653
13. Imperial Care Center	1265502405	0.028178	9,474,908	135,790	0.166667	22,632
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	114,366	0.166667	19,061
15. Intergovernmental Healthcare & Rehab Center	1033293436	0.026649	8,960,763	128,422	0.166667	21,404
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	103,025	0.166667	17,171
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	136,524	0.166667	22,754
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	237,230	0.666667	158,153
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	112,184	0.666667	74,789
20. Monterey Care Center	1831294974	0.015915	5,351,384	76,694	0.166667	12,782
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	73,601	0.166667	12,267
22. Northridge Care Center	1093890253	0.020974	7,052,769	101,077	0.166667	16,846
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	180,661	0.166667	30,110
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	108,593	0.166667	18,099
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	144,360	0.166667	24,060
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	147,071	0.166667	24,512
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	188,671	0.166667	31,445
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	157,369	0.166667	26,228
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	243,738	0.166667	40,623
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	87,478	0.166667	14,580
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	91,500	0.666667	61,000
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	196,098	0.166667	32,683
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	182,502	0.166667	30,417
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$4,819,082		\$1,196,200
OTHER COMPONENTS			(Adj 21)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$121,864	0.166667	\$20,311
36. Crofton Manor	N/A	0.125532	2,471,283	35,417	0.666667	23,612
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	62,434	0.166667	10,406
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	62,421	0.666667	41,614
39. Other Managed Facilities	N/A	0.000000	0	-	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$282,137		\$95,942
GRAND TOTALS			\$355,943,587	\$5,101,219		\$1,292,142

(To Sch 3)

NONCONCURRENT COST ALLOCATION - QUALITY ASSURANCE SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	QA Supervisor 5	QA Supervisor 6	QA Supervisor 7
1. Health Care Facilities		1.000000	(Adj 23) \$336,257,172	\$1,714,500	Ratio	Non-
2. Other Components		0.000000	0	0	Non-	concurrent
3. TOTAL		1.000000	\$336,257,172	\$1,714,500	concurrent	Cost Allocation

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	QA Supervisor	Ratio Non- concurrent	QA Supervisor
			(Adj 26)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$70,448	0.750000	\$52,836
2. Alameda Care Center	1316019482	0.017327	5,826,314	29,707	0.166667	4,951
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	35,768	0.166667	5,961
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	104,335	0.166667	17,389
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	43,984	0.666667	29,323
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	106,955	0.166667	17,826
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	48,891	0.166667	8,148
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	39,031	0.166667	6,505
9. Colonial Care Center	1639257165	0.056725	19,074,029	97,254	0.166667	16,209
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	56,776	0.166667	9,463
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	10,163	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	22,741	0.166667	3,790
13. Imperial Care Center	1265502405	0.028178	9,474,908	48,310	0.166667	8,052
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	40,688	0.166667	6,781
15. Intergovernmental Healthcare & Rehab Center	1033293436	0.026649	8,960,763	45,689	0.166667	7,615
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	36,654	0.166667	6,109
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	48,571	0.166667	8,095
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	84,400	0.666667	56,267
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	39,912	0.666667	26,608
20. Monterey Care Center	1831294974	0.015915	5,351,384	27,286	0.166667	4,548
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	26,185	0.166667	4,364
22. Northridge Care Center	1093890253	0.020974	7,052,769	35,960	0.166667	5,993
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	64,274	0.166667	10,712
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	38,635	0.166667	6,439
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	51,359	0.166667	8,560
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	52,324	0.166667	8,721
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	67,124	0.166667	11,187
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	55,988	0.166667	9,331
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	86,715	0.166667	14,453
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	31,122	0.166667	5,187
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	32,553	0.666667	21,702
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	69,767	0.166667	11,628
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	64,929	0.166667	10,822
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$1,714,500		\$425,576
OTHER COMPONENTS			(Adj)			
35. Mission Hospice	N/A	0.000000	\$0	\$0	0.166667	\$0
36. Crofton Manor	N/A	0.000000	0	0	0.666667	0
37. Huntington Retirement Hotel	N/A	0.000000	0	0	0.166667	0
38. San Dimas Retirement Center	N/A	0.000000	0	0	0.666667	0
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		0.000000	\$0	\$0		\$0

GRAND TOTALS

\$336,257,172 \$1,714,500

\$425,576

(To Sch 3)

NONCONCURRENT COST ALLOCATION - DIETARY SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATION

FISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Dietary Supervisor 5	Dietary Supervisor 6	Dietary Supervisor 7
1. Health Care Facilities		0.944692	(Adj 23) \$336,257,172	\$523,851	Ratio Non- concurrent	Non- concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	30,669		
3. TOTAL		1.000000	\$355,943,587	\$554,520		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Dietary Supervisor	Ratio Non- concurrent	Dietary Supervisor
			(Adj 26)	(From Sch 4)		
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$21,525	0.750000	\$16,144
2. Alameda Care Center	1316019482	0.017327	5,826,314	9,077	0.166667	1,513
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	10,929	0.166667	1,821
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	31,879	0.166667	5,313
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	13,439	0.666667	8,959
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	32,679	0.166667	5,447
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	14,938	0.166667	2,490
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	11,925	0.166667	1,988
9. Colonial Care Center	1639257165	0.056725	19,074,029	29,715	0.166667	4,953
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	17,347	0.166667	2,891
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	3,105	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	6,948	0.166667	1,158
13. Imperial Care Center	1265502405	0.028178	9,474,908	14,761	0.166667	2,460
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	12,432	0.166667	2,072
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	13,960	0.166667	2,327
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	11,199	0.166667	1,867
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	14,841	0.166667	2,473
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	25,788	0.666667	17,192
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	12,195	0.666667	8,130
20. Monterey Care Center	1831294974	0.015915	5,351,384	8,337	0.166667	1,389
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	8,001	0.166667	1,333
22. Northridge Care Center	1093890253	0.020974	7,052,769	10,987	0.166667	1,831
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	19,639	0.166667	3,273
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	11,804	0.166667	1,967
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	15,692	0.166667	2,615
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	15,987	0.166667	2,665
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	20,509	0.166667	3,418
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	17,107	0.166667	2,851
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	26,495	0.166667	4,416
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	9,509	0.166667	1,585
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	9,946	0.666667	6,631
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	21,317	0.166667	3,553
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	19,839	0.166667	3,306
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$523,851		\$130,031
OTHER COMPONENTS			(Adj 27)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$13,247	0.166667	\$2,208
36. Crofton Manor	N/A	0.125532	2,471,283	3,850	0.666667	2,567
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	6,787	0.166667	1,131
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	6,785	0.666667	4,524
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$30,669		\$10,429
GRAND TOTALS			<u>\$355,943,587</u>	<u>\$554,520</u>		<u>\$140,460</u>

(To Sch 3)

NONCONCURRENT COST ALLOCATION - PLANT OPERATION SUPERVISOR

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	P/O Supervisor 5	P/O Supervisor 6	P/O Supervisor 7
1. Health Care Facilities		0.944692	(Adj 23) \$336,257,172	\$1,438,863	Ratio Non- concurrent	Non- concurrent Cost Allocation
2. Other Components		0.055308	19,686,415	84,239		
3. TOTAL		1.000000	\$355,943,587	\$1,523,102		

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	P/O Supervisor	Ratio Non- concurrent	P/O Supervisor
			(Adj 26)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$59,123	0.750000	\$44,342
2. Alameda Care Center	1316019482	0.017327	5,826,314	24,931	0.166667	4,155
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	30,018	0.166667	5,003
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	87,561	0.166667	14,594
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	36,913	0.666667	24,609
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	89,760	0.166667	14,960
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	41,031	0.166667	6,838
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	32,756	0.166667	5,459
9. Colonial Care Center	1639257165	0.056725	19,074,029	81,619	0.166667	13,603
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	47,648	0.166667	7,941
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	8,529	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	19,085	0.166667	3,181
13. Imperial Care Center	1265502405	0.028178	9,474,908	40,544	0.166667	6,757
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	34,147	0.166667	5,691
15. Intercommunity Healthcare & Rehab Center	1033293436	0.026649	8,960,763	38,344	0.166667	6,391
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	30,761	0.166667	5,127
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	40,763	0.166667	6,794
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	70,831	0.666667	47,221
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	33,495	0.666667	22,330
20. Monterey Care Center	1831294974	0.015915	5,351,384	22,899	0.166667	3,816
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	21,975	0.166667	3,663
22. Northridge Care Center	1093890253	0.020974	7,052,769	30,179	0.166667	5,030
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	53,941	0.166667	8,990
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	32,423	0.166667	5,404
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	43,102	0.166667	7,184
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	43,912	0.166667	7,319
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	56,333	0.166667	9,389
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	46,987	0.166667	7,831
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	72,774	0.166667	12,129
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	26,119	0.166667	4,353
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	27,320	0.666667	18,213
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	58,550	0.166667	9,758
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	54,491	0.166667	9,082
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$1,438,863		\$357,157
OTHER COMPONENTS			(Adj 27)			
35. Mission Hospice	N/A	0.431933	\$8,503,211	\$36,386	0.166667	\$6,064
36. Crofton Manor	N/A	0.125532	2,471,283	10,575	0.666667	7,050
37. Huntington Retirement Hotel	N/A	0.221291	4,356,425	18,641	0.166667	3,107
38. San Dimas Retirement Center	N/A	0.221244	4,355,496	18,637	0.666667	12,425
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		1.000000	\$19,686,415	\$84,239		\$28,646
GRAND TOTALS			\$355,943,587	\$1,523,102		\$385,803

(To Sch 3)

NONCONCURRENT COST ALLOCATION - SALARY SNF SUPPORT SERVICES

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATION

FISCAL PERIOD ENDED:
FEBRUARY 29, 2012

PART I - ALLOCATION BETWEEN HEALTH CARE FACILITIES AND OTHER COMPONENTS

FACILITY 1	2	Ratio 3	Allocation Statistic (Cost) 4	Salary SNF Support Svcs 5	Salary SNF Support Svcs 6	Salary SNF Support Svcs 7
1. Health Care Facilities		1.000000	(Adj 23) \$336,257,172	\$2,607,120	Ratio	Non-
2. Other Components		0.000000	0	0	Non-	concurrent
3. TOTAL		1.000000	\$336,257,172	\$2,607,120	concurrent	Cost Allocation

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	PROVIDER NPI	Ratio	Allocation Statistic: (Total Cost)	Salary SNF Support Svcs	Ratio Non- concurrent	Salary SNF Support Svcs
			(Adj 26)		(From Sch 4)	
1. Alden Terrace Convalescent Hospital	1568544781	0.041090	\$13,816,721	\$107,126	0.750000	\$80,344
2. Alameda Care Center	1316019482	0.017327	5,826,314	45,173	0.166667	7,529
3. Broadway Manor Convalescent Hospital	1053480418	0.020862	7,014,991	54,390	0.166667	9,065
4. Burbank Healthcare & Rehab Center	1518036060	0.060855	20,462,782	158,655	0.166667	26,443
5. Burlington Convalescent Hospital	1407934946	0.025654	8,626,458	66,884	0.666667	44,589
6. California Healthcare & Rehab Center	1932286671	0.062382	20,976,553	162,639	0.166667	27,106
7. Casa Bonita Convalescent Hospital	1730269234	0.028516	9,588,724	74,345	0.166667	12,391
8. Chino Valley Health Care Center	1558441022	0.022765	7,654,881	59,351	0.166667	9,892
9. Colonial Care Center	1639257165	0.056725	19,074,029	147,888	0.166667	24,648
10. Covina Rehabilitation Center	1992885958	0.033115	11,135,221	86,335	0.166667	14,389
11. Crenshaw Nursing Home	1386728939	0.005928	1,993,250	15,454	0.000000	0
12. Green Acres Lodge	1669552022	0.013264	4,460,046	34,580	0.166667	5,763
13. Imperial Care Center	1265502405	0.028178	9,474,908	73,462	0.166667	12,244
14. Imperial Crest Health Care Center	1316033087	0.023732	7,980,017	61,872	0.166667	10,312
15. Intercommunity Healthcare & Rehab Cent	1033293436	0.026649	8,960,763	69,476	0.166667	11,579
16. Laurel Convalescent Hospital	1285874560	0.021379	7,188,700	55,737	0.166667	9,289
17. Live Oak Rehabilitation Center	1194805630	0.028330	9,526,092	73,859	0.166667	12,310
18. Longwood Manor Convalescent Hospital	1235213810	0.049227	16,553,000	128,341	0.666667	85,561
19. Magnolia Gardens Convalescent Hospital	1588750202	0.023279	7,827,775	60,691	0.666667	40,461
20. Monterey Care Center	1831294974	0.015915	5,351,384	41,491	0.166667	6,915
21. Montrose Nursing Center	1194897363	0.015273	5,135,573	39,818	0.166667	6,636
22. Northridge Care Center	1093890253	0.020974	7,052,769	54,683	0.166667	9,114
23. Park Anaheim Healthcare Center	1851460240	0.037489	12,605,868	97,738	0.166667	16,290
24. Pico Rivera Healthcare Center	1528148020	0.022534	7,577,213	58,749	0.166667	9,791
25. San Gabriel Convalescent Center	1215011556	0.029956	10,072,865	78,098	0.166667	13,016
26. Shea Rehab Healthcare Center	1679657993	0.030518	10,262,050	79,565	0.166667	13,261
27. Sherman Oaks Health & Rehab Center	1316018310	0.039151	13,164,752	102,071	0.166667	17,012
28. Sherman Village Healthcare Center	1790854180	0.032655	10,980,616	85,137	0.166667	14,189
29. Studio City Rehabilitation Center	1821160839	0.050578	17,007,094	131,862	0.166667	21,977
30. Sunnyview Care Center	1700960531	0.018152	6,103,906	47,326	0.166667	7,888
31. View Park Convalescent Hospital	1427131556	0.018987	6,384,536	49,502	0.666667	33,001
32. West Hills Health & Rehab Center	1487734935	0.040692	13,682,995	106,089	0.166667	17,682
33. Western Convalescent Hospital	1205919339	0.037871	12,734,326	98,734	0.166667	16,456
34. Total - Health Care Facilities		1.000000	\$336,257,172	\$2,607,120		\$647,143

OTHER COMPONENTS

			(Adj)			
35. Mission Hospice	N/A	0.000000	\$0	\$0	0.166667	\$0
36. Crofton Manor	N/A	0.000000	0	0	0.666667	0
37. Huntington Retirement Hotel	N/A	0.000000	0	0	0.166667	0
38. San Dimas Retirement Center	N/A	0.000000	0	0	0.666667	0
39. Other Managed Facilities	N/A	0.000000	0	0	0.000000	0
40. Total - Other Components		0.000000	\$0	\$0		\$0

GRAND TOTALS

\$336,257,172 \$2,607,120

\$647,143

(To Sch 3)

ALLOCATION RATIO - CONCURRENT AND NONCONCURRENT

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

CHAIN COMPONENTS 1	PROVIDER	FISCAL YR	FISCAL YR	CONCURRENT	NONCONCURRENT	TOTAL	RATIO	RATIO
	NPI 2	FROM 3	TO 4	MONTHS 5	MONTHS 6	MONTHS 7	CONCURRENT 8 (Col 5 / Col 7) (Adj 28)	NONCONCURRENT 9 (Col 6 / Col 7) (Adj 29)
1. Alden Terrace Convalescent Hospital	1568544781	06/01/10	05/31/11	3	9	12	0.250000	0.750000
2. Alameda Care Center	1316019482	01/01/11	12/31/11	10	2	12	0.833333	0.166667
3. Broadway Manor Convalescent Hospital	1053480418	01/01/11	12/31/11	10	2	12	0.833333	0.166667
4. Burbank Healthcare & Rehab Center	1518036060	01/01/11	12/31/11	10	2	12	0.833333	0.166667
5. Burlington Convalescent Hospita	1407934946	07/01/10	06/30/11	4	8	12	0.333333	0.666667
6. California Healthcare & Rehab Center	1932286671	01/01/11	12/31/11	10	2	12	0.833333	0.166667
7. Casa Bonita Convalescent Hospital	1730269234	01/01/11	12/31/11	10	2	12	0.833333	0.166667
8. Chino Valley Health Care Center	1558441022	01/01/11	12/31/11	10	2	12	0.833333	0.166667
9. Colonial Care Center	1639257165	01/01/11	12/31/11	10	2	12	0.833333	0.166667
10. Covina Rehabilitation Center	1992885958	01/01/11	12/31/11	10	2	12	0.833333	0.166667
11. Crenshaw Nursing Home	1386728939	07/01/11	12/31/11	6	0	6	1.000000	0.000000
12. Green Acres Lodge	1669552022	01/01/11	12/31/11	10	2	12	0.833333	0.166667
13. Imperial Care Center	1265502405	01/01/11	12/31/11	10	2	12	0.833333	0.166667
14. Imperial Crest Health Care Center	1316033087	01/01/11	12/31/11	10	2	12	0.833333	0.166667
15. Intercommunity Healthcare & Rehab Cente	1033293436	01/01/11	12/31/11	10	2	12	0.833333	0.166667
16. Laurel Convalescent Hospital	1285874560	01/01/11	12/31/11	10	2	12	0.833333	0.166667
17. Live Oak Rehabilitation Center	1194805630	01/01/11	12/31/11	10	2	12	0.833333	0.166667
18. Longwood Manor Convalescent Hospita	1235213810	07/01/10	06/30/11	4	8	12	0.333333	0.666667
19. Magnolia Gardens Convalescent Hospita	1588750202	07/01/10	06/30/11	4	8	12	0.333333	0.666667
20. Monterey Care Center	1831294974	01/01/11	12/31/11	10	2	12	0.833333	0.166667
21. Montrose Nursing Center	1194897363	01/01/11	12/31/11	10	2	12	0.833333	0.166667
22. Northridge Care Center	1093890253	01/01/11	12/31/11	10	2	12	0.833333	0.166667
23. Park Anaheim Healthcare Center	1851460240	01/01/11	12/31/11	10	2	12	0.833333	0.166667
24. Pico Rivera Healthcare Center	1528148020	01/01/11	12/31/11	10	2	12	0.833333	0.166667
25. San Gabriel Convalescent Center	1215011556	01/01/11	12/31/11	10	2	12	0.833333	0.166667
26. Shea Rehab Healthcare Center	1679657993	01/01/11	12/31/11	10	2	12	0.833333	0.166667
27. Sherman Oaks Health & Rehab Center	1316018310	01/01/11	12/31/11	10	2	12	0.833333	0.166667
28. Sherman Village Healthcare Center	1790854180	01/01/11	12/31/11	10	2	12	0.833333	0.166667
29. Studio City Rehabilitation Center	1821160839	01/01/11	12/31/11	10	2	12	0.833333	0.166667
30. Sunnyview Care Center	1700960531	01/01/11	12/31/11	10	2	12	0.833333	0.166667
31. View Park Convalescent Hospital	1427131556	07/01/10	06/30/11	4	8	12	0.333333	0.666667
32. West Hills Health & Rehab Center	1487734935	01/01/11	12/31/11	10	2	12	0.833333	0.166667
33. Western Convalescent Hospital	1205919339	01/01/11	12/31/11	10	2	12	0.833333	0.166667
OTHER COMPONENTS							(Adj 28)	(Adj 29)
35. Mission Hospice	N/A	01/01/11	12/31/11	10	2	12	0.833333	0.166667
36. Crofton Manor	N/A	07/01/10	06/30/11	4	8	12	0.333333	0.666667
37. Huntington Retirement Home	N/A	01/01/11	12/31/11	10	2	12	0.833333	0.166667
38. San Dimas Retirement Center	N/A	07/01/10	06/30/11	4	8	12	0.333333	0.666667
39. Other Managed Facilities	N/A						0.000000	0.000000

TOTAL AUDITED HOME OFFICE COSTS

HOME OFFICE:
LONGWOOD MANAGEMENT CORPORATIONFISCAL PERIOD ENDED:
FEBRUARY 29, 2012

ACCOUNT DESCRIPTION 1	REPORTED HOME OFFICE COSTS 2	COST AUDIT ADJUSTMENTS 3	AUDITED HOME OFFICE TOTAL COSTS 4	FUNCTIONAL HOME OFFICE COST 5	POOLED HOME OFFICE COSTS 6
		(From Sch 6)	(Col 2 & Col 3)		(Col 4 - Col 5)
1 Old Cap. Rel. Costs - Bldgs. & Fixt.	\$114,423	\$0	\$114,423	\$0	\$114,423 *
2 Old Cap. Rel. Costs - Movable Equip.	0	0	0	0	0 **
4 New Cap. Rel. Costs - Bldgs. & Fixt.	5,238	0	5,238	0	5,238 *
5 New Cap. Rel. Costs - Movable Equip.	65,958	0	65,958	0	65,958 **
6 Sub-Total (Lines 1 - 5)	\$185,619	\$0	\$185,619	\$0	\$185,619
11 Salaries of Officers	\$73,072	\$0	\$73,072	\$0	\$73,072
12 Salaries & Wages of Others	3,712,480	(1,581,741)	2,130,739	0	2,130,739
13 Payroll Taxes	230,817	0	230,817	0	230,817
14 Employee Benefits - Payroll Related	413,482	0	413,482	0	413,482
15 Employee Benefits - Non-Payroll Rel.	25,669	0	25,669	0	25,669
16 Profit Sharing / Pension Plans	22,530	0	22,530	0	22,530
17 Legal Fees	127,828	(31,694)	96,134	0	96,134
18 Auditing & Accounting Fees	64,905	(2,500)	62,405	0	62,405
19 Utilities	0	0	0	0	0
20 Communications	153,984	(53,597)	100,387	0	100,387
21 Travel & Entertainment	0	0	0	0	0
22 Transportation	205,316	(8,258)	197,058	0	197,058
23 Cleaning, Office & Admin. Supplies	208,356	(5,395)	202,961	0	202,961
24 Minor Equipment Expensed	0	0	0	0	0
25 Repairs & Maintenance	235,001	(25,588)	209,413	0	209,413
26 Dues & Subscriptions	6,158	0	6,158	0	6,158
27 Contributions	0	0	0	0	0
28 Insurance Premiums - Non-Cap. Rel	229,914	(58,369)	171,545	0	171,545
29 Taxes & Licenses - Non-Cap. Rel	26,592	0	26,592	0	26,592
30 Interest Expense	0	0	0	0	0
31 Copier Expense	6,955	0	6,955	0	6,955
32 HVAC Expenses	130,073	(7,651)	122,422	0	122,422
33 Professional Fees	789,957	(32,410)	757,547	0	757,547
34 Administrative Expenses	244,561	0	244,561	0	244,561
35 Seminars & Education	772	0	772	0	772
35.01 QA Supervisor	1,729,861	(15,361)	1,714,500	1,714,500 *	0
35.02 Dietary Supervisor	554,520	0	554,520	554,520 **	0
35.03 Plant Operation Supervisor	1,938,388	(415,286)	1,523,102	1,523,102 ***	0
35.04 Salary SNF Support Services	3,221,509	(614,389)	2,607,120	2,607,120 ****	0
36 Sub-Total (Lines 11 - 35.04)	\$14,352,700	(\$2,852,239)	\$11,500,461	\$6,399,242	\$5,101,219 ***
37 Total Expenses (Lines 6 & 36)	\$14,538,319	(\$2,852,239)	\$11,686,080	\$6,399,242	\$5,286,838
				*(To Schs 2.4 & 3.4)	*(To Schs 2.2 & 3.2)
				***(To Schs 2.5 & 3.5)	***(To Schs 2.1 & 3.1)
				*****(To Schs 2.6 & 3.6)	*****(To Schs 2.3 & 3.3)
				*****(To Schs 2.7 & 3.7)	

STATE OF CALIFORNIA

SCHEDULE 6

	AUDIT ADJUSTMENTS TO REPORTED HOME OFFICE COST										FISCAL PERIOD ENDED: FEBRUARY 28, 2011	
	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
1	0	0	0	0	0	0	0	0	0	0	0	0
2												
3												
4												
5												
6	0	0	0	0	0	0	0	0	0	0	0	0
11												
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31												
32												
33												
34												
35												
35.01												
35.02												
35.03												
35.04												
36	0	0	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0

37 Total Expenses (Lines 6 & 36)

Provider Name		Fiscal Period				Provider NPI		Adjustments		
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29		
Report References										
Cost Report		Audit Report								
Adj. No.	CMS-0287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted	
1	B	12	8	6	12		\$3,712,480	(\$1,581,741)	\$2,130,739	
	B	35.01	7	5	35.01		1,729,861	(15,361)	1,714,500	
	B	35.03	7	5	35.03		1,938,388	(415,286)	1,523,102	
	B	35.04	7	5	35.04		3,221,509	(614,389)	2,607,120	
<p>Salaries and Wages of Others Quality Assurance Supervisor Plant Operation Supervisor Salary Skilled Nursing Facility Support Services To eliminate Executives salaries that were not reasonable, necessary, proper or prudent for reimbursement under the Medi-Cal program. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2100, 2102.1 and 2103</p>										
2	B	20	8	6	20.00		\$153,984	(\$53,597)	\$100,387	
<p>Communications To eliminate cellular phone expense due to insufficient documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304</p>										
3	B	22	8	6	22.00		\$205,316	(\$8,258)	\$197,058	
<p>Transportation To adjust auto expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306</p>										
4	B	23	8	6	23.00		\$208,356	(\$5,395)	\$202,961	
<p>Cleaning, Office and Administration Supplies To adjust office supplies expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306</p>										

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
Adj. No.	Cost Report CMS-0287-05 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col.
Explanation of Audit Adjustments									
ADJUSTMENTS TO REPORTED COSTS									
5	B	25	8	6	25.00	\$235,001	(\$25,588)	\$209,413	
Repairs and Maintenance To adjust repair and maintenance expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306									
6	B	18	8	6	18.00	\$64,905	(\$2,500)	\$62,405	
Auditing and Accounting Fees To adjust auditing and accounting fees to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306									
7	B	17	8	6	17.00	\$127,828	(\$378)	\$127,450 *	
Legal Fees To eliminate legal fees in connection with a fair hearing for the 2005 cost report period against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)									
8	B	17	8	6	17.00	\$127,450	(\$8,684)	\$118,766 *	
Legal Fees To eliminate legal fees in connection with a fair hearing for the 2006 cost report period against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col.
9	B	17	8	6	17.00	\$118,766	(\$5,063)	\$113,703 *	
<p>Legal Fees To eliminate legal fees in connection with a fair hearing for the 2007 cost report period against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)</p>									
10	B	17	8	6	17.00	\$113,703	(\$1,829)	\$111,874 *	
<p>Legal Fees To eliminate legal fees in connection with a fair hearing for the 2008 cost report period against or involving the Department of Health Care Services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Sections 14126.023(a)(3)(B) and 14126.023(a)(3)(C)</p>									
11	B	17	8	6	17.00	\$111,874	(\$13,378)	\$98,496 *	
<p>Legal Fees To adjust legal fees expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306</p>									
12	B	17	8	6	17.00	\$98,496	(\$2,362)	\$96,134	
<p>Legal Fees To eliminate legal fees expense due to lack of documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)</p>									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider NPI		Adjustments		
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29		
		Report References								
		Cost Report		Audit Report						
Adj. No.	CMS-0287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted	
13	B	33	8	6	33.00		\$789,957	(\$32,410)	\$757,547	
Professional Fees To adjust professional fees expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306										
14	B	32	8	6	32.00		\$130,073	(\$7,651)	\$122,422	
HVAC Expense To adjust HVAC expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306										
15	B	28	8	6	28.00		\$229,914	(\$58,369)	\$171,545	
Insurance Premiums - Non-Capital Related To adjust insurance premiums expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306										

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
		Report References							
		Cost Report		Audit Report					
Adj. No.	CMS-0287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED STATISTICS									
16	G, Part 1	1	1	2.1 - 2.3	1.00	4	333,749,456	2,507,715	336,257,171
	G, Part 1	2	1	2.1 - 2.3	2.00	4	19,732,628	(46,213)	19,686,415
	G, Part 1	4	1	2.1 - 2.3	3.00	4	353,482,084	2,461,502	355,943,586
									Health Care Facilities (Total Cost)
									Other Components
									Total - Total Cost
17	G, Part 1	1	1	3.1 - 3.3	1.00	4	333,749,456	2,507,715	336,257,171
	G, Part 1	2	1	3.1 - 3.3	2.00	4	19,732,628	(46,213)	19,686,415
	G, Part 1	4	1	3.1 - 3.3	3.00	4	353,482,084	2,461,502	355,943,586
									Health Care Facilities (Total Cost)
									Other Components
									Total - Total Cost
<p>To adjust the total pooled allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304</p>									
18	G, Part II	1	1	2.1 - 2.3	1.00	4	13,779,467	37,254	13,816,721
	G, Part II	1.02	1	2.1 - 2.3	3.00	4	5,976,989	1,038,002	7,014,991
	G, Part II	1.03	1	2.1 - 2.3	4.00	4	20,405,335	57,447	20,462,782
	G, Part II	1.04	1	2.1 - 2.3	5.00	4	8,294,653	331,805	8,626,458
	G, Part II	1.05	1	2.1 - 2.3	6.00	4	20,893,096	93,457	20,976,553
	G, Part II	1.06	1	2.1 - 2.3	7.00	4	9,585,718	3,006	9,588,724
	G, Part II	1.08	1	2.1 - 2.3	9.00	4	19,073,229	800	19,074,029
	G, Part II	1.11	1	2.1 - 2.3	12.00	4	4,379,708	80,338	4,460,046
	G, Part II	1.12	1	2.1 - 2.3	13.00	4	9,456,615	18,293	9,474,908
	G, Part II	1.14	1	2.1 - 2.3	15.00	4	8,949,225	11,538	8,960,763
	G, Part II	1.16	1	2.1 - 2.3	17.00	4	9,555,960	(29,868)	9,526,092
	G, Part II	1.17	1	2.1 - 2.3	18.00	4	16,526,599	26,401	16,553,000
	G, Part II	1.18	1	2.1 - 2.3	19.00	4	7,719,318	108,457	7,827,775
	G, Part II	1.19	1	2.1 - 2.3	20.00	4	5,350,862	522	5,351,384
	G, Part II	1.20	1	2.1 - 2.3	21.00	4	5,114,402	21,171	5,135,573
	G, Part II	1.21	1	2.1 - 2.3	22.00	4	7,039,379	13,390	7,052,769
	G, Part II	1.24	1	2.1 - 2.3	25.00	4	10,051,767	21,098	10,072,865
	G, Part II	1.25	1	2.1 - 2.3	26.00	4	10,253,275	8,775	10,262,050
									Alden Terrace Convalescent Hospital (Total Cost)
									Broadway Manor Convalescent Hospital
									Burbank Healthcare and Rehabilitation Center
									Burlington Convalescent Hospital
									California Healthcare and Rehabilitation Center
									Casa Bonita Convalescent Hospital
									Colonial Care Center
									Green Acres Lodge
									Imperial Care Center
									Intercommunity Healthcare and Rehabilitation Center
									Live Oak Rehabilitation Center
									Longwood Manor Convalescent Hospital
									Magnolia Gardens Convalescent Hospital
									Monterey Care Center
									Montrose Nursing Center
									Northridge Care Center
									San Gabriel Convalescent Center
									Shea Rehab Healthcare Center

-Continued on next page-

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE			
Report References		Explanation of Audit Adjustments							
Cost Report		ADJUSTMENTS TO REPORTED STATISTICS							
Adj. No.	CMS-0287-05 Page or Exhibit	Line	Col.	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted
-Continued from previous page-									
18	G, Part II	1.26	1	2.1 - 2.3	27.00	4	13,156,896	7,856	13,164,752
	G, Part II	1.28	1	2.1 - 2.3	29.00	4	16,912,335	94,759	17,007,094
	G, Part II	1.29	1	2.1 - 2.3	30.00	4	5,976,997	126,909	6,103,906
	G, Part II	1.30	1	2.1 - 2.3	31.00	4	6,382,213	2,323	6,384,536
	G, Part II	1.31	1	2.1 - 2.3	32.00	4	13,509,394	173,601	13,682,995
	G, Part II	1.32	1	2.1 - 2.3	33.00	4	12,473,944	260,382	12,734,326
	G, Part II	18	1	2.1 - 2.3	34.00	4	333,749,456	2,507,716	336,257,172
19	G, Part II	19	1	2.1 - 2.3	35.00	4	8,549,424	(46,213)	8,503,211
	G, Part II	28	1	2.1 - 2.3	40.00	4	19,732,628	(46,213)	19,686,415
Sherman Oaks Health and Rehabilitation Center (Total Cost) Studio City Rehabilitation Center Sunnyview Care Center West Park Convalescent Hospital West Hills Health and Rehabilitation Center Western Convalescent Hospital Total Health Care Facilities - Total Cost Mission Hospice (Total Cost) Total Other Components - Total Cost									
To adjust the total pooled allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304									
20	G, Part II	1	1	3.1 - 3.3	1.00	4	13,779,467	37,254	13,816,721
	G, Part II	1.02	1	3.1 - 3.3	3.00	4	5,976,989	1,038,002	7,014,991
	G, Part II	1.03	1	3.1 - 3.3	4.00	4	20,405,335	57,447	20,462,782
	G, Part II	1.04	1	3.1 - 3.3	5.00	4	8,294,653	331,805	8,626,458
	G, Part II	1.05	1	3.1 - 3.3	6.00	4	20,883,096	93,457	20,976,553
	G, Part II	1.06	1	3.1 - 3.3	7.00	4	9,585,718	3,006	9,588,724
	G, Part II	1.08	1	3.1 - 3.3	9.00	4	19,073,229	800	19,074,029
	G, Part II	1.11	1	3.1 - 3.3	12.00	4	4,379,708	80,338	4,460,046
	G, Part II	1.12	1	3.1 - 3.3	13.00	4	9,456,615	18,293	9,474,908
	G, Part II	1.14	1	3.1 - 3.3	15.00	4	8,949,225	11,538	8,960,763
	G, Part II	1.16	1	3.1 - 3.3	17.00	4	9,555,960	(29,868)	9,526,092
	G, Part II	1.17	1	3.1 - 3.3	18.00	4	16,526,599	26,401	16,553,000
	G, Part II	1.18	1	3.1 - 3.3	19.00	4	7,719,318	108,457	7,827,775
	G, Part II	1.19	1	3.1 - 3.3	20.00	4	5,350,862	522	5,351,384
	G, Part II	1.20	1	3.1 - 3.3	21.00	4	5,114,402	21,171	5,135,573
	G, Part II	1.21	1	3.1 - 3.3	22.00	4	7,039,379	13,390	7,052,769
Alden Terrace Convalescent Hospital (Total Cost) Broadway Manor Convalescent Hospital Burbank Healthcare and Rehabilitation Center Burlington Convalescent Hospital California Healthcare and Rehabilitation Center Casa Bonita Convalescent Hospital Colonial Care Center Green Acres Lodge Imperial Care Center Intercommunity Healthcare and Rehabilitation Center Live Oak Rehabilitation Center Longwood Manor Convalescent Hospital Magnolia Gardens Convalescent Hospital Monterey Care Center Montrose Nursing Center Northridge Care Center									

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Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col.
ADJUSTMENTS TO REPORTED STATISTICS									
-Continued from previous page-									
20	G, Part II	1.24	1	3.1 - 3.3	25.00	4	10,051,767	21,098	10,072,865
	G, Part II	1.25	1	3.1 - 3.3	26.00	4	10,253,275	8,775	10,262,050
	G, Part II	1.26	1	3.1 - 3.3	27.00	4	13,156,896	7,856	13,164,752
	G, Part II	1.28	1	3.1 - 3.3	29.00	4	16,912,335	94,759	17,007,094
	G, Part II	1.29	1	3.1 - 3.3	30.00	4	5,976,997	126,909	6,103,906
	G, Part II	1.30	1	3.1 - 3.3	31.00	4	6,382,213	2,323	6,384,536
	G, Part II	1.31	1	3.1 - 3.3	32.00	4	13,509,394	173,601	13,682,995
	G, Part II	1.32	1	3.1 - 3.3	33.00	4	12,473,944	260,382	12,734,326
	G, Part II	18	1	3.1 - 3.3	34.00	4	333,749,456	2,507,716	336,257,172
21	G, Part II	19	1	3.1 - 3.3	35.00	4	8,549,424	(46,213)	8,503,211
	G, Part II	28	1	3.1 - 3.3	40.00	4	19,732,628	(46,213)	19,686,415
<p style="text-align: center;">To adjust the total pooled allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304</p>									
22	Not Reported			2.4 - 2.7	1.00	4	333,749,456	2,507,715	336,257,171
	Not Reported			2.5, 2.6	2.00	4	19,732,628	(46,213)	19,686,415
	Not Reported			2.4, 2.7	3.00	4	333,749,456	2,507,715	336,257,171
	Not Reported			2.5, 2.6	3.00	4	353,482,084	2,461,502	355,943,586
23	Not Reported			3.4 - 3.7	1.00	4	333,749,456	2,507,715	336,257,171
	Not Reported			3.5, 3.6	2.00	4	19,732,628	(46,213)	19,686,415
	Not Reported			3.4, 3.7	3.00	4	333,749,456	2,507,715	336,257,171
	Not Reported			3.5, 3.6	3.00	4	353,482,084	2,461,502	355,943,586
<p style="text-align: center;">To adjust the total functional allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304</p>									

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col
ADJUSTMENTS TO REPORTED STATISTICS									
24	F-1, Part II	1	1-4	2.4 - 2.7	1.00	4	13,779,467	37,254	13,816,721
	F-1, Part II	1.02	1-4	2.4 - 2.7	3.00	4	5,976,989	1,038,002	7,014,991
	F-1, Part II	1.03	1-4	2.4 - 2.7	4.00	4	20,405,335	57,447	20,462,782
	F-1, Part II	1.04	1-4	2.4 - 2.7	5.00	4	8,294,653	331,805	8,626,458
	F-1, Part II	1.05	1-4	2.4 - 2.7	6.00	4	20,883,096	93,457	20,976,553
	F-1, Part II	1.06	1-4	2.4 - 2.7	7.00	4	9,585,718	3,006	9,588,724
	F-1, Part II	1.08	1-4	2.4 - 2.7	9.00	4	19,073,229	800	19,074,029
	F-1, Part II	1.11	1-4	2.4 - 2.7	12.00	4	4,379,708	80,338	4,460,046
	F-1, Part II	1.12	1-4	2.4 - 2.7	13.00	4	9,456,615	18,293	9,474,908
	F-1, Part II	1.14	1-4	2.4 - 2.7	15.00	4	8,949,225	11,538	8,960,763
	F-1, Part II	1.16	1-4	2.4 - 2.7	17.00	4	9,555,960	(29,868)	9,526,092
	F-1, Part II	1.17	1-4	2.4 - 2.7	18.00	4	16,526,599	26,401	16,553,000
	F-1, Part II	1.19	1-4	2.4 - 2.7	20.00	4	7,719,318	108,457	7,827,775
	F-1, Part II	1.20	1-4	2.4 - 2.7	21.00	4	5,350,862	522	5,351,384
	F-1, Part II	1.21	1-4	2.4 - 2.7	22.00	4	5,114,402	21,171	5,135,573
	F-1, Part II	1.24	1-4	2.4 - 2.7	25.00	4	7,039,379	13,390	7,052,769
	F-1, Part II	1.25	1-4	2.4 - 2.7	26.00	4	10,051,767	21,098	10,072,865
	F-1, Part II	1.26	1-4	2.4 - 2.7	27.00	4	10,253,275	8,775	10,262,050
	F-1, Part II	1.28	1-4	2.4 - 2.7	29.00	4	13,156,896	7,856	13,164,752
	F-1, Part II	1.29	1-4	2.4 - 2.7	30.00	4	16,912,335	94,759	17,007,094
	F-1, Part II	1.30	1-4	2.4 - 2.7	31.00	4	5,976,997	126,909	6,103,906
	F-1, Part II	1.31	1-4	2.4 - 2.7	32.00	4	6,382,213	2,323	6,384,536
	F-1, Part II	1.32	1-4	2.4 - 2.7	33.00	4	13,509,394	173,601	13,682,995
	F-1, Part II	18	1-4	2.4 - 2.7	34.00	4	12,473,944	260,382	12,734,326
	F-1, Part II	19	2,3	2.5, 2.6	35.00	4	333,749,456	2,507,716	336,257,172
	F-1, Part II	28	2,3	2.5, 2.6	40.00	4	8,549,424	(46,213)	8,503,211
	F-1, Part II						19,732,628	(46,213)	19,686,415

Explanation of Audit Adjustments
ADJUSTMENTS TO REPORTED STATISTICS

Alden Terrace Convalescent Hospital (Total Cost)
 Broadway Manor Convalescent Hospital
 Burbank Healthcare and Rehabilitation Center
 Burlington Convalescent Hospital
 California Healthcare and Rehabilitation Center
 Casa Bonita Convalescent Hospital
 Colonial Care Center
 Green Acres Lodge
 Imperial Care Center
 Intercommunity Healthcare and Rehabilitation Center
 Live Oak Rehabilitation Center
 Longwood Manor Convalescent Hospital
 Magnolia Gardens Convalescent Hospital
 Monterey Care Center
 Montrose Nursing Center
 Northridge Care Center
 San Gabriel Convalescent Center
 Shea Rehab Healthcare Center
 Sherman Oaks Health and Rehabilitation Center
 Studio City Rehabilitation Center
 Sunnyview Care Center
 View Park Convalescent Hospital
 West Hills Health and Rehabilitation Center
 Western Convalescent Hospital
 Total Health Care Facilities - Total Cost

Mission Hospice (Total Cost)
 Total Other Components - Total Cost

To adjust the total functional allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations.
 42 CFR 413.20 and 413.24
 CMS Pub. 15-1, Sections 2150.3, 2300 and 2304

Provider Name		Fiscal Period				Provider NPI		Adjustments	
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29	
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col
ADJUSTMENTS TO REPORTED STATISTICS									
26	F-1, Part II	1	1-4	3.4 - 3.7	1.00	4	13,779,467	37,254	13,816,721
	F-1, Part II	1.02	1-4	3.4 - 3.7	3.00	4	5,976,989	1,038,002	7,014,991
	F-1, Part II	1.03	1-4	3.4 - 3.7	4.00	4	20,405,335	57,447	20,462,782
	F-1, Part II	1.04	1-4	3.4 - 3.7	5.00	4	8,294,653	331,805	8,626,458
	F-1, Part II	1.05	1-4	3.4 - 3.7	6.00	4	20,883,096	93,457	20,976,553
	F-1, Part II	1.06	1-4	3.4 - 3.7	7.00	4	9,585,718	3,006	9,588,724
	F-1, Part II	1.08	1-4	3.4 - 3.7	9.00	4	19,073,229	800	19,074,029
	F-1, Part II	1.11	1-4	3.4 - 3.7	12.00	4	4,379,708	80,338	4,460,046
	F-1, Part II	1.12	1-4	3.4 - 3.7	13.00	4	9,456,615	18,293	9,474,908
	F-1, Part II	1.14	1-4	3.4 - 3.7	15.00	4	8,949,225	11,538	8,960,763
	F-1, Part II	1.16	1-4	3.4 - 3.7	17.00	4	9,555,960	(29,868)	9,526,092
	F-1, Part II	1.17	1-4	3.4 - 3.7	18.00	4	16,526,599	26,401	16,553,000
	F-1, Part II	1.19	1-4	3.4 - 3.7	20.00	4	7,719,318	108,457	7,827,775
	F-1, Part II	1.20	1-4	3.4 - 3.7	21.00	4	5,350,862	522	5,351,384
	F-1, Part II	1.21	1-4	3.4 - 3.7	22.00	4	5,114,402	21,171	5,135,573
	F-1, Part II	1.24	1-4	3.4 - 3.7	25.00	4	7,039,379	13,390	7,052,769
	F-1, Part II	1.25	1-4	3.4 - 3.7	26.00	4	10,051,767	21,098	10,072,865
	F-1, Part II	1.26	1-4	3.4 - 3.7	27.00	4	10,253,275	8,775	10,262,050
	F-1, Part II	1.28	1-4	3.4 - 3.7	29.00	4	13,156,896	7,856	13,164,752
	F-1, Part II	1.29	1-4	3.4 - 3.7	30.00	4	16,912,335	94,759	17,007,094
	F-1, Part II	1.30	1-4	3.4 - 3.7	31.00	4	5,976,997	126,909	6,103,906
	F-1, Part II	1.31	1-4	3.4 - 3.7	32.00	4	6,382,213	2,323	6,384,536
	F-1, Part II	1.32	1-4	3.4 - 3.7	33.00	4	13,509,394	173,601	13,682,995
	F-1, Part II	18	1-4	3.4 - 3.7	34.00	4	12,473,944	260,382	12,734,326
	F-1, Part II	19	2,3	3.5, 3.6	35.00	4	333,749,456	2,507,716	336,257,172
	F-1, Part II	28	2,3	3.5, 3.6	40.00	4	8,549,424	(46,213)	8,503,211
	F-1, Part II						19,732,628	(46,213)	19,686,415

Explanation of Audit Adjustments
ADJUSTMENTS TO REPORTED STATISTICS

To adjust the total functional allocation statistics for health care facilities and other components to agree with the profit and loss statements for proper home office cost allocations.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2150.3, 2300 and 2304

Provider Name		Fiscal Period			Provider NPI		Adjustments				
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012			NOT APPLICABLE		29				
Adj. No.	CMS-0287-05 Page or Exhibit	Report References			Line	Sch.	Col.	Col.	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report	Line							
28	Not Reported				4	4	1.00	8	0	0.250000	0.250000
	Not Reported				4	4	2.00	8	0	0.833333	0.833333
	Not Reported				4	4	3.00	8	0	0.833333	0.833333
	Not Reported				4	4	4.00	8	0	0.833333	0.833333
	Not Reported				4	4	5.00	8	0	0.333333	0.333333
	Not Reported				4	4	6.00	8	0	0.833333	0.833333
	Not Reported				4	4	7.00	8	0	0.833333	0.833333
	Not Reported				4	4	8.00	8	0	0.833333	0.833333
	Not Reported				4	4	9.00	8	0	0.833333	0.833333
	Not Reported				4	4	10.00	8	0	0.833333	0.833333
	Not Reported				4	4	11.00	8	0	1.000000	1.000000
	Not Reported				4	4	12.00	8	0	0.833333	0.833333
	Not Reported				4	4	13.00	8	0	0.833333	0.833333
	Not Reported				4	4	14.00	8	0	0.833333	0.833333
	Not Reported				4	4	15.00	8	0	0.833333	0.833333
	Not Reported				4	4	16.00	8	0	0.833333	0.833333
	Not Reported				4	4	17.00	8	0	0.833333	0.833333
	Not Reported				4	4	18.00	8	0	0.333333	0.333333
	Not Reported				4	4	19.00	8	0	0.333333	0.333333
	Not Reported				4	4	20.00	8	0	0.833333	0.833333
	Not Reported				4	4	21.00	8	0	0.833333	0.833333
	Not Reported				4	4	22.00	8	0	0.833333	0.833333
	Not Reported				4	4	23.00	8	0	0.833333	0.833333
	Not Reported				4	4	24.00	8	0	0.833333	0.833333
	Not Reported				4	4	25.00	8	0	0.833333	0.833333
	Not Reported				4	4	26.00	8	0	0.833333	0.833333
	Not Reported				4	4	27.00	8	0	0.833333	0.833333
	Not Reported				4	4	28.00	8	0	0.833333	0.833333
	Not Reported				4	4	29.00	8	0	0.833333	0.833333
	Not Reported				4	4	30.00	8	0	0.833333	0.833333
	Not Reported				4	4	31.00	8	0	0.333333	0.333333
	Not Reported				4	4	32.00	8	0	0.833333	0.833333
	Not Reported				4	4	33.00	8	0	0.833333	0.833333

ADJUSTMENTS TO OTHER MATTERS

-Continued on next page-

Provider Name		Fiscal Period				Provider NPI		Adjustments			
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012				NOT APPLICABLE		29			
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Audit Report		Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted
		Line	Col.	Line	Col						
-Continued from previous page-											
28	Not Reported	4	35.00	8	Mission Hospice	0	0.833333	0.833333	0.833333		
	Not Reported	4	36.00	8	Crofton Manor	0	0.333333	0.333333	0.333333		
	Not Reported	4	37.00	8	Huntington Retirement Hotel	0	0.833333	0.833333	0.833333		
	Not Reported	4	38.00	8	San Dimas Retirement Center	0	0.333333	0.333333	0.333333		
To incorporate the ratio for the concurrent periods to apportion concurrent costs respectively for the chain components. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
29	Not Reported	4	1.00	9	Alden Terrace Convalescent Hospital	0	0.750000	0.750000	0.750000		
	Not Reported	4	2.00	9	Alameda Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	3.00	9	Broadway Manor Convalescent Hospital	0	0.166667	0.166667	0.166667		
	Not Reported	4	4.00	9	Burbank Healthcare and Rehabilitation Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	5.00	9	Burlington Convalescent Hospital	0	0.666667	0.666667	0.666667		
	Not Reported	4	6.00	9	California Healthcare and Rehabilitation Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	7.00	9	Casa Bonita Convalescent Hospital	0	0.166667	0.166667	0.166667		
	Not Reported	4	8.00	9	Chino Valley Health Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	9.00	9	Colonial Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	10.00	9	Covina Rehabilitation Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	12.00	9	Green Acres Lodge	0	0.166667	0.166667	0.166667		
	Not Reported	4	13.00	9	Imperial Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	14.00	9	Imperial Crest Health Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	15.00	9	Intercommunity Healthcare and Rehabilitation Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	16.00	9	Laurel Convalescent Hospital	0	0.166667	0.166667	0.166667		
	Not Reported	4	17.00	9	Live Oak Rehabilitation Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	18.00	9	Longwood Manor Convalescent Hospital	0	0.666667	0.666667	0.666667		
	Not Reported	4	19.00	9	Magnolia Gardens Convalescent Hospital	0	0.666667	0.666667	0.666667		
	Not Reported	4	20.00	9	Monterey Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	21.00	9	Montrose Nursing center	0	0.166667	0.166667	0.166667		
	Not Reported	4	22.00	9	Northridge Care Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	23.00	9	Park Anaheim Healthcare Center	0	0.166667	0.166667	0.166667		
	Not Reported	4	24.00	9	Pico Rivera Healthcare Center	0	0.166667	0.166667	0.166667		

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Provider Name		Fiscal Period			Provider NPI		Adjustments			
LONGWOOD MANAGEMENT CORPORATION		MARCH 1, 2011 THROUGH FEBRUARY 29, 2012			NOT APPLICABLE		29			
Adj. No.	CMS-0287-05 Page or Exhibit	Report References		Line	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report							
-Continued from previous page-										
29	Not Reported				4	25.00	9	0	0.166667	0.166667
	Not Reported				4	26.00	9	0	0.166667	0.166667
	Not Reported				4	27.00	9	0	0.166667	0.166667
	Not Reported				4	28.00	9	0	0.166667	0.166667
	Not Reported				4	29.00	9	0	0.166667	0.166667
	Not Reported				4	30.00	9	0	0.166667	0.166667
	Not Reported				4	31.00	9	0	0.666667	0.666667
	Not Reported				4	32.00	9	0	0.166667	0.166667
	Not Reported				4	33.00	9	0	0.166667	0.166667
	Not Reported				4	35.00	9	0	0.166667	0.166667
	Not Reported				4	36.00	9	0	0.666667	0.666667
	Not Reported				4	37.00	9	0	0.166667	0.166667
	Not Reported				4	38.00	9	0	0.666667	0.666667
<p>San Gabriel Convalescent Center</p> <p>Shea Rehab Healthcare Center</p> <p>Sherman Oaks Health and Rehabilitation Center</p> <p>Sherman Village Healthcare Center</p> <p>Studio City Rehabilitation Center</p> <p>Sunnyview Care Center</p> <p>View Park Convalescent Hospital</p> <p>West Hills Health and Rehabilitation Center</p> <p>Western Convalescent Hospital</p> <p>Mission Hospice</p> <p>Crofton Manor</p> <p>Huntington Retirement Hotel</p> <p>San Dimas Retirement Center</p> <p>To incorporate the ratio for the nonconcurrent periods to apportion nonconcurrent costs respectively for the chain components. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>										