

**REPORT  
ON THE  
RATE SETTING AUDIT**

**DREIER'S NURSING CARE CENTER  
GLENDALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1952366460**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Tatevik Parsamyan**



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



EDMUND G. BROWN JR.  
GOVERNOR

July 3, 2013

Administrator  
Dreier's Nursing Care Center  
1400 West Glenoaks Boulevard  
Glendale, CA 91201

DREIER'S NURSING CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1952366460  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

Administrator  
Page 2

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: Laura Gale Niederhauser, Consultant  
Medical Reimbursement Consultants  
P.O. Box 839  
Glendora, CA 91740

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility No.:  
206190248

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,361,163	\$ 75.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 500,899	\$ 27.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 629,213	\$ 35.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 31,434	\$ 1.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,335	\$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,590	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 35,508	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 192,076	\$ 10.71
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 593,529	\$ 33.10
11	Cost of Routine Service/Audited Total Costs	\$ 3,377,153	\$ 3,368,745	\$ 187.89
12	Total Patient Days (Adj )	17,929	17,929	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 188.36	\$ 187.89	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3 )	8,873	8,179	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
DREIER'S NURSING CARE CENTER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1952366460

**OSHPD Facility No.:**  
206190248

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

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility No.:  
206190248

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 44,292	\$ 44,292		
160	Activities	58,131		\$ 58,131	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,258,740	44,292	58,131	1,361,163 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,361,163</b>	<b>\$ 44,292</b>	<b>\$ 58,131</b>	<b>\$ 1,361,163</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
DREIER'S NURSING CARE CENTER

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 60,688	\$ 60,688										
010	Housekeeping	77,830	152	\$ 77,982									
060	Laundry and Linen	73,501	2,780	3,581	\$ 79,862								
065	Dietary	184,329	8,972	11,558	0	\$ 204,860							
155	Social Services	N/A	1,629	2,099	0	0	\$ 3,728						
160	Activities	N/A	266	343	0	0	0	\$ 609					
165	Administration	N/A	2,943	3,792	0	0	0	0		\$ 6,735	\$ 6,735		
166	Medical Records	49,733	266	343	0	0	0	0		50,342		\$ 50,342	
170	Inservice Education - Nursing	68,421	266	343	0	0	0	0	\$ 69,030				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		23	30	0	0	0	0	0	53	25	186	\$ 264
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		987	1,272	0	0	0	0	0	2,259	337	2,515	5,111
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		689	887	0	0	0	0	0	1,576	250	1,869	3,695
083	Speech Pathology		131	168	0	0	0	0	0	299	37	273	609
085	Pharmacy		257	331	0	0	0	0	0	588	224	1,674	2,485
090	Laboratory		7	9	0	0	0	0	0	16	58	431	504
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	52	390	443
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		41,116	52,965	79,862	204,860	3,728	609	69,030	452,170	5,750	42,979	500,899 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		203	262	0	0	0	0	0	465	3	25	492
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 514,502</b>	<b>\$ 60,688</b>	<b>\$ 77,982</b>	<b>\$ 79,862</b>	<b>\$ 204,860</b>	<b>\$ 3,728</b>	<b>\$ 609</b>	<b>\$ 69,030</b>	<b>\$ 457,425</b>	<b>\$ 6,735</b>	<b>\$ 50,342</b>	<b>\$ 514,502</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
DREIER'S NURSING CARE CENTER

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 201,534	\$ 201,534										
010	Housekeeping	31,501	504	\$ 32,005									
060	Laundry and Linen	21,115	9,232	1,470	\$ 31,817								
065	Dietary	131,768	29,796	4,744	0	\$ 166,308							
155	Social Services	3,976	5,410	861	0	0	\$ 10,248						
160	Activities	10,481	884	141	0	0	0	\$ 11,505					
165	Administration	N/A	9,774	1,556	0	0	0	0		\$ 11,331	\$ 11,331		
166	Medical Records	15,553	884	141	0	0	0	0		16,577		\$ 16,577	
170	Inservice Education - Nursing	1,200	884	141	0	0	0	0	\$ 2,224				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	10,473	78	12	0	0	0	0	0	10,563	42	61	\$ 10,666
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	137,232	3,279	522	0	0	0	0	0	141,033	566	828	142,427
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	102,273	2,287	364	0	0	0	0	0	104,924	421	615	105,960
083	Speech Pathology	14,748	434	69	0	0	0	0	0	15,251	62	90	15,403
085	Pharmacy	94,082	853	136	0	0	0	0	0	95,070	377	551	95,998
090	Laboratory	24,610	23	4	0	0	0	0	0	24,637	97	142	24,876
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,356	0	0	0	0	0	0	0	22,356	88	129	22,572
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	225,008	136,539	21,738	31,817	166,308	10,248	11,505	2,224	605,387	9,673	14,153	629,213 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	674	107	0	0	0	0	0	782	6	8	795
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,047,910</b>	<b>\$ 201,534</b>	<b>\$ 32,005</b>	<b>\$ 31,817</b>	<b>\$ 166,308</b>	<b>\$ 10,248</b>	<b>\$ 11,505</b>	<b>\$ 2,224</b>	<b>\$ 1,020,002</b>	<b>\$ 11,331</b>	<b>\$ 16,577</b>	<b>\$ 1,047,910</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 32,939	70%							
	Property Tax (line 40)	13,973	30%	\$ 46,912						
005	Plant Operations and Maintenance			1,421	\$ 1,421					
010	Housekeeping			114	4	\$ 117				
060	Laundry and Linen			2,084	65	5	\$ 2,154			
065	Dietary			6,726	210	17	0	\$ 6,953		
155	Social Services			1,221	38	3	0	0	\$ 1,263	
160	Activities			199	6	1	0	0	0	\$ 206
165	Administration			2,206	69	6	0	0	0	0
166	Medical Records			199	6	1	0	0	0	0
170	Inservice Education - Nursing			199	6	1	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			17	1	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			740	23	2	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			516	16	1	0	0	0	0
083	Speech Pathology			98	3	0	0	0	0	0
085	Pharmacy			192	6	0	0	0	0	0
090	Laboratory			5	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			30,820	963	80	2,154	6,953	1,263	206
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			152	5	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 46,912</b>	<b>100%</b>	<b>\$ 46,912</b>	<b>\$ 1,421</b>	<b>\$ 117</b>	<b>\$ 2,154</b>	<b>\$ 6,953</b>	<b>\$ 1,263</b>	<b>\$ 206</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 70% Of Total	Property Tax 30% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 32,939	70%							
	Property Tax (line 40)	13,973	30%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,281	\$ 2,281				
166	Medical Records				206		\$ 206			
170	Inservice Education - Nursing			\$ 206						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	18	8	1	\$ 27	\$ 19	\$ 8
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	765	114	10	889	624	265
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	534	85	8	626	440	186
083	Speech Pathology			0	101	12	1	115	81	34
085	Pharmacy			0	199	76	7	282	198	84
090	Laboratory			0	5	20	2	27	19	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18	2	19	14	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			206	42,645	1,947	176	44,768	31,434	13,335
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	157	1	0	159	111	47
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 46,912	100%	\$ 206	\$ 44,425	\$ 2,281	\$ 206	\$ 46,912	\$ 32,939	\$ 13,973

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
DREIER'S NURSING CARE CENTER

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 22,578												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	672,627												
	Total Costs Allocable as Administration	695,205	71%											
167	CDPH Licensing Fees	13,575	1%											
168	Professional Liability Insurance	41,591	4%											
169	Quality Assurance Fees	224,980	23%											
174	Caregiver Training	0	0%											
	Total	975,351	100%						\$ 975,351					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 53	\$ 10,563	\$ 18	\$ 10,634	3,598	\$ 2,564	\$ 50	\$ 153	\$ 830	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,259	141,033	765	144,057	48,736	34,738	678	2,078	11,242	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,576	104,924	534	107,033	36,210	25,810	504	1,544	8,352	0
083	Speech Pathology			0	299	15,251	101	15,652	5,295	3,774	74	226	1,221	0
085	Pharmacy			0	588	95,070	199	95,857	32,429	23,115	451	1,383	7,480	0
090	Laboratory			0	16	24,637	5	24,658	8,342	5,946	116	356	1,924	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,356	0	22,356	7,563	5,391	105	323	1,745	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,361,163	452,170	605,387	42,645	2,461,364	832,703	593,529	11,590	35,508	192,076	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	465	782	157	1,404	475	338	7	20	110	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 975,351		\$ 1,361,163	\$ 457,425	\$ 1,020,002	\$ 44,425	\$ 2,883,015	\$ 975,351					
	Total Administrative Costs							\$ 975,351		\$ 695,205	\$ 13,575	\$ 41,591	\$ 224,980	\$ -
	Unit Cost Multiplier							0.33830935						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,077	\$ 27,908	\$ 2,487	\$ 87,472							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,945,838						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
DREIER'S NURSING CARE CENTER

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	812									
010	Housekeeping	65	65								
060	Laundry and Linen	1,191	1,191	1,191							
065	Dietary	3,844	3,844	3,844							
155	Social Services	698	698	698							
160	Activities	114	114	114							
165	Administration	1,261	1,261	1,261							
166	Medical Records	114	114	114							
170	Inservice Education - Nursing	114	114	114							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	10	10	10						10,634	10,634
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	423	423	423						144,057	144,057
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	295	295	295						107,033	107,033
083	Speech Pathology	56	56	56						15,652	15,652
085	Pharmacy	110	110	110						95,857	95,857
090	Laboratory	3	3	3						24,658	24,658
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						22,356	22,356
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,615	17,615	17,615	118,300	50,700	1,483,748	1,483,748	1,483,748	2,461,364	2,461,364
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0				0	0
140	Beauty and Barber	87	87	87	0	0				1,404	1,404
145	Other Nonreimbursable	0	0	0	0	0				0	0
	<b>TOTAL STATISTICS</b>	<b>26,812</b>	<b>26,000</b>	<b>25,935</b>	<b>118,300</b>	<b>50,700</b>	<b>1,483,748</b>	<b>1,483,748</b>	<b>1,483,748</b>	<b>2,883,015</b>	<b>2,883,015</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 44,292 0.02985143	\$ 58,131 0.039178486			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 60,688 2.33415385	\$ 77,982 3.00681396	\$ 79,862 0.67508109	\$ 204,860 4.04062486	\$ 3,728 0.00251255	\$ 609 0.00041036	\$ 69,030 0.04652399	\$ 6,735 0.00233608	\$ 50,342 0.01746154
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 201,534 7.75130769	\$ 32,005 1.23404029	\$ 31,817 0.26894801	\$ 166,308 3.28023033	\$ 10,248 0.00690668	\$ 11,505 0.00775423	\$ 2,224 0.00149913	\$ 11,331 0.00393010	\$ 16,577 0.00575000
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 46,912 1.74966433	\$ 1,421 0.05464336	\$ 117 0.00452207	\$ 2,154 0.01821062	\$ 6,953 0.13714283	\$ 1,263 0.00085093	\$ 206 0.00013898	\$ 206 0.00013898	\$ 2,281 0.00079116	\$ 206 0.00007153

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 50,410	\$ 0	\$ 50,410	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,278	0	10,278	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	201,534	0	201,534	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 262,222	\$ 0	\$ 262,222	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,553	\$ 0	\$ 64,553	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,277	0	13,277	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,501	0	31,501	(Sch 4)
010		Housekeeping - Total	6300	\$ 109,331	\$ 0	\$ 109,331	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,168	0	3,168	(Sch 5)
025		Depreciation: Equipment	7140	10,835	0	10,835	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	18,936	0	18,936	(Sch 5)
040		Property Taxes	7300	13,973	0	13,973	(Sch 5)
045		Property Insurance	7400	22,578	0	22,578	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 441,043	\$ 0	\$ 441,043	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 59,881	\$ 0	\$ 59,881	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,620	0	13,620	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,115	0	21,115	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,616	\$ 0	\$ 94,616	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 155,514	\$ 0	\$ 155,514	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,815	0	28,815	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	131,768	0	131,768	(Sch 4)
065		Dietary - Total	6500	\$ 316,097	\$ 0	\$ 316,097	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	10,473	0	10,473	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,473	\$ 0	\$ 10,473	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	137,232	0	137,232	(Sch 4)
080		Physical Therapy - Total	8200	\$ 137,232	\$ 0	\$ 137,232	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	102,273	0	102,273	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 102,273	\$ 0	\$ 102,273	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	14,748	0	14,748	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,748	\$ 0	\$ 14,748	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	94,082	0	94,082	(Sch 4)
085		Pharmacy - Total	8300	\$ 94,082	\$ 0	\$ 94,082	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	24,610	0	24,610	(Sch 4)
090		Laboratory - Total	8400	\$ 24,610	\$ 0	\$ 24,610	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,356	0	22,356	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,356	\$ 0	\$ 22,356	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 405,774	\$ 0	\$ 405,774	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,050,625	\$ 0	\$ 1,050,625	(Sch 2)
105	.20-.39	Fringe Benefits	6110	208,115	0	208,115	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	225,008	0	225,008	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,483,748	\$ 0	\$ 1,483,748	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,483,748	\$ 0	\$ 1,483,748
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,200	\$ 0	\$ 37,200 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,092	0	7,092 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,976	0	3,976 (Sch 4)
155		Social Services - Total	6600	\$ 48,268	\$ 0	\$ 48,268

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DREIER'S NURSING CARE CENTER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1952366460

OSHPD Facility Number:  
206190248

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 49,429	\$ 0	\$ 49,429	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,702	0	8,702	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,481	0	10,481	(Sch 4)
160		Activities - Total	6700	\$ 68,612	\$ 0	\$ 68,612	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 329,040	\$ 0	\$ 329,040	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,717	0	50,717	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	292,870	0	292,870	(Sch 6)
165		Administration - Total	6900	\$ 672,627	\$ 0	\$ 672,627	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,199	\$ 0	\$ 43,199	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,534	0	6,534	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,553	0	15,553	(Sch 4)
166		Medical Records - Total	6900	\$ 65,286	\$ 0	\$ 65,286	
167		CDPH Licensing Fees	6900	\$ 13,575	\$ 0	\$ 13,575	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,591	\$ 0	\$ 41,591	(Sch 6)
169		Quality Assurance Fees	6900	\$ 224,980	\$ 0	\$ 224,980	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,931	\$ 0	\$ 54,931	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,490	0	13,490	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,200	0	1,200	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,621	\$ 0	\$ 69,621	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,204,560	\$ 0	\$ 1,204,560	
200		<b>Total</b>		\$ 3,945,838	\$ 0	\$ 3,945,838	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 29,477	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		Provider NPI		Adjustments
DREIER'S NURSING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1952366460		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$29,477	\$29,477	

Provider Name							Fiscal Period	Provider NPI		Adjustments
DREIER'S NURSING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952366460		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
2	10.7	075	1,2,3	7	075		Patient Supplies (Square Feet)	123	(113)	10
	10.7	085	1,2,3	7	085		Pharmacy	0	110	110
	10.7	090	1,2,3	7	090		Laboratory	0	3	3
							To establish the proper square footage statistics in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
DREIER'S NURSING CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952366460		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
3	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 7, 2013 Report Date: April 8, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	8,873	(694)	8,179