

**REPORT  
ON THE  
RATE SETTING AUDIT**

**DANISH CARE CENTER  
ATASCADERO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1902894355**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Barbara Still**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 13, 2013

Marie Moya, Controller  
Compass Health, Inc.  
200 South 13<sup>th</sup> Street, Suite 205  
Grover Beach, CA 93433

DANISH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1902894355  
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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$5,891, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility No.:  
206400477

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	\$ 1,815,583	\$ 82.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 616,483	\$ 28.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 459,365	\$ 20.94
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 155,665	\$ 7.10
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,630	\$ 1.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,779	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 18,005	\$ 0.82
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 61,775	\$ 2.82
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 256,714	\$ 11.70
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 565,019	\$ 25.75
11	Cost of Routine Service/Audited Total Costs	\$ 4,004,320.00	\$ 3,996,017	\$ 182.14
12	Total Patient Days (Adj )	21,939	21,939	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.52	\$ 182.14	
14	Overpayments (Adj 6)	\$ 0	\$ (5,891)	
15	Medi-Cal Days (Adj 4)	15,457	0	
16	Medi-Cal Managed Care Days (Adj 5)		15,568	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 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:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility No.:  
206400477

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
DANISH CARE CENTER

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

**Provider NPI:**  
1902894355

**OSHPD Facility No.:**  
206400477

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	\$ 45,748	\$ 45,748		
160	Activities	50,299		\$ 50,299	
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	188,734	0	0	188,734
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	95,485	0	0	95,485
083	Speech Pathology	18,826	0	0	18,826
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	1,719,536	45,748	50,299	1,815,583
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>\$ 2,118,628</b>	<b>\$ 45,748</b>	<b>\$ 50,299</b>	<b>\$ 2,118,628</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
DANISH CARE CENTER

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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	\$ 45,135	\$ 45,135										
010	Housekeeping	111,900	411	\$ 112,311									
060	Laundry and Linen	72,178	2,366	5,941	\$ 80,486								
065	Dietary	293,480	6,363	15,978	0	\$ 315,821							
155	Social Services	N/A	859	2,156	0	0	\$ 3,014						
160	Activities	N/A	2,387	5,993	0	0	0	\$ 8,380					
165	Administration	N/A	2,596	6,519	0	0	0	0		\$ 9,115	\$ 9,115		
166	Medical Records	41,234	456	1,145	0	0	0	0		42,835		\$ 42,835	
170	Inservice Education - Nursing	67,150	748	1,877	0	0	0	0	\$ 69,775				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		472	1,186	0	0	0	0	0	1,659	15	71	\$ 1,745
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		592	1,485	0	0	0	0	0	2,077	511	2,404	4,992
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		329	825	0	0	0	0	0	1,154	260	1,221	2,634
083	Speech Pathology		329	825	0	0	0	0	0	1,154	60	281	1,494
085	Pharmacy		0	0	0	0	0	0	0	0	304	1,431	1,735
090	Laboratory		0	0	0	0	0	0	0	0	45	213	259
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	62	293	355
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		26,864	67,461	80,486	315,821	3,014	8,380	69,775	571,800	7,840	36,843	616,483 *
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		366	918	0	0	0	0	0	1,284	17	79	1,379
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 631,077</b>	<b>\$ 45,135</b>	<b>\$ 112,311</b>	<b>\$ 80,486</b>	<b>\$ 315,821</b>	<b>\$ 3,014</b>	<b>\$ 8,380</b>	<b>\$ 69,775</b>	<b>\$ 579,127</b>	<b>\$ 9,115</b>	<b>\$ 42,835</b>	<b>\$ 631,077</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
DANISH CARE CENTER

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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	\$ 174,344	\$ 174,344										
010	Housekeeping	18,286	1,587	\$ 19,873									
060	Laundry and Linen	11,870	9,139	1,051	\$ 22,061								
065	Dietary	137,755	24,578	2,827	0	\$ 165,160							
155	Social Services	7,490	3,316	381	0	0	\$ 11,188						
160	Activities	10,317	9,219	1,060	0	0	0	\$ 20,596					
165	Administration	N/A	10,028	1,154	0	0	0	0		\$ 11,181	\$ 11,181		
166	Medical Records	10,804	1,761	203	0	0	0	0		12,768		\$ 12,768	
170	Inservice Education - Nursing	1,499	2,888	332	0	0	0	0	\$ 4,719				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,825	210	0	0	0	0	0	2,035	19	21	\$ 2,074
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,285	263	0	0	0	0	0	2,548	627	716	3,892
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,269	146	0	0	0	0	0	1,415	319	364	2,098
083	Speech Pathology	0	1,269	146	0	0	0	0	0	1,415	73	84	1,572
085	Pharmacy	116,695	0	0	0	0	0	0	0	116,695	374	427	117,495
090	Laboratory	17,411	0	0	0	0	0	0	0	17,411	56	64	17,530
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,859	0	0	0	0	0	0	0	23,859	76	87	24,023
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	99,338	103,769	11,937	22,061	165,160	11,188	20,596	4,719	438,766	9,617	10,982	459,365 *
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	1,940	1,412	162	0	0	0	0	0	3,515	21	24	3,559
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 631,608</b>	<b>\$ 174,344</b>	<b>\$ 19,873</b>	<b>\$ 22,061</b>	<b>\$ 165,160</b>	<b>\$ 11,188</b>	<b>\$ 20,596</b>	<b>\$ 4,719</b>	<b>\$ 607,659</b>	<b>\$ 11,181</b>	<b>\$ 12,768</b>	<b>\$ 631,608</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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)	\$ 164,935	82%							
	Property Tax (line 40)	36,692	18%	\$ 201,627						
005	Plant Operations and Maintenance			2,519	\$ 2,519					
010	Housekeeping			1,812	23	\$ 1,835				
060	Laundry and Linen			10,437	132	97	\$ 10,667			
065	Dietary			28,069	355	261	0	\$ 28,685		
155	Social Services			3,787	48	35	0	0	\$ 3,870	
160	Activities			10,528	133	98	0	0	0	\$ 10,759
165	Administration			11,452	145	107	0	0	0	0
166	Medical Records			2,011	25	19	0	0	0	0
170	Inservice Education - Nursing			3,298	42	31	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,084	26	19	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,609	33	24	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,450	18	13	0	0	0	0
083	Speech Pathology			1,450	18	13	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			118,508	1,499	1,102	10,667	28,685	3,870	10,759
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			1,613	20	15	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 201,627</b>	<b>100%</b>	<b>\$ 201,627</b>	<b>\$ 2,519</b>	<b>\$ 1,835</b>	<b>\$ 10,667</b>	<b>\$ 28,685</b>	<b>\$ 3,870</b>	<b>\$ 10,759</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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 82% Of Total	Property Tax 18% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 164,935	82%							
	Property Tax (line 40)	36,692	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,704	\$ 11,704				
166	Medical Records				2,056		\$ 2,056			
170	Inservice Education - Nursing			\$ 3,370						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,130	20	3	\$ 2,153	\$ 1,761	\$ 392
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,667	657	115	3,439	2,813	626
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,481	333	59	1,874	1,533	341
083	Speech Pathology			0	1,481	77	13	1,572	1,286	286
085	Pharmacy			0	0	391	69	460	376	84
090	Laboratory			0	0	58	10	69	56	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80	14	94	77	17
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			3,370	178,461	10,066	1,768	190,295	155,665	34,630
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	1,648	22	4	1,674	1,369	305
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 201,627	100%	\$ 3,370	\$ 187,868	\$ 11,704	\$ 2,056	\$ 201,627	\$ 164,935	\$ 36,692

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
DANISH CARE CENTER

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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. 62% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 7% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	656,914 656,914	62%											
167	CDPH Licensing Fees	14,857	1%											
168	Professional Liability Insurance	20,933	2%											
169	Quality Assurance Fees	298,466	28%											
174	Caregiver Training	71,822	7%											
	Total	1,062,992	100%						\$ 1,062,992					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 1,659	\$ 2,035	\$ 2,130	\$ 5,823	1,772	\$ 1,095	\$ 25	\$ 35	\$ 497	\$ 120
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			188,734	2,077	2,548	2,667	196,025	59,650	36,863	834	1,175	16,748	4,030
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			95,485	1,154	1,415	1,481	99,536	30,288	18,718	423	596	8,504	2,046
083	Speech Pathology			18,826	1,154	1,415	1,481	22,877	6,961	4,302	97	137	1,955	470
085	Pharmacy			0	0	116,695	0	116,695	35,510	21,945	496	699	9,970	2,399
090	Laboratory			0	0	17,411	0	17,411	5,298	3,274	74	104	1,488	358
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,859	0	23,859	7,260	4,487	101	143	2,039	491
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			1,815,583	571,800	438,766	178,461	3,004,610	914,291	565,019	12,779	18,005	256,714	61,775 *
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	1,284	3,515	1,648	6,446	1,962	1,212	27	39	551	133
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,062,992		\$ 2,118,628	\$ 579,127	\$ 607,659	\$ 187,868	\$ 3,493,282	\$ 1,062,992					
	Total Administrative Costs							\$ 1,062,992		\$ 656,914	\$ 14,857	\$ 20,933	\$ 298,466	\$ 71,822
	Unit Cost Multiplier							0.30429610						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,950	\$ 23,949	\$ 13,759	\$ 89,658							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,645,932						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
DANISH CARE CENTER

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	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	139									
010	Housekeeping	100	100								
060	Laundry and Linen	576	576	576							
065	Dietary	1,549	1,549	1,549							
155	Social Services	209	209	209							
160	Activities	581	581	581							
165	Administration	632	632	632							
166	Medical Records	111	111	111							
170	Inservice Education - Nursing	182	182	182							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	115	115	115						5,823	5,823
077	Specialized Support Surfaces									0	0
080	Physical Therapy	144	144	144						196,025	196,025
081	Respiratory Therapy									0	0
082	Occupational Therapy	80	80	80						99,536	99,536
083	Speech Pathology	80	80	80						22,877	22,877
085	Pharmacy									116,695	116,695
090	Laboratory									17,411	17,411
095	Home Health Services									0	0
100	Other Ancillary Services									23,859	23,859
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,540	6,540	6,540	198,028	65,226	1,818,874	1,818,874	1,818,874	3,004,610	3,004,610
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	89	89	89						6,446	6,446
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	11,127	10,988	10,888	198,028	65,226	1,818,874	1,818,874	1,818,874	3,493,282	3,493,282
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 45,748	\$ 50,299			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.025151825	0.027653922			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 45,135	\$ 112,311	\$ 80,486	\$ 315,821	\$ 3,014	\$ 8,380	\$ 69,775	\$ 9,115	\$ 42,835
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		4.10766291	10.31509610	0.40643500	4.84194729	0.00165727	0.00460704	0.03836161	0.00260935	0.01226209
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 174,344	\$ 19,873	\$ 22,061	\$ 165,160	\$ 11,188	\$ 20,596	\$ 4,719	\$ 11,181	\$ 12,768
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		15.86676374	1.82519070	0.11140125	2.53211660	0.00615085	0.01132350	0.00259443	0.00320081	0.00365496
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 201,627	\$ 2,519	\$ 1,835	\$ 10,667	\$ 28,685	\$ 3,870	\$ 10,759	\$ 3,370	\$ 11,704	\$ 2,056
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	18.12051766	0.22922752	0.16853183	0.05386373	0.43977572	0.00212787	0.00591526	0.00185297	0.00335030	0.00058842

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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	\$ 37,426	\$ 0	\$ 37,426	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,709	0	7,709	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	174,344	0	174,344	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 219,479	\$ 0	\$ 219,479	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	111,900	0	111,900	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,286	0	18,286	(Sch 4)
010		Housekeeping - Total	6300	\$ 130,186	\$ 0	\$ 130,186	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 76,180	\$ 0	\$ 76,180	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,498	0	1,498	(Sch 5)
025		Depreciation: Equipment	7140	35,099	0	35,099	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,490	0	2,490	(Sch 5)
035		Leases and Rentals	7200	3,412	0	3,412	(Sch 5)
040		Property Taxes	7300	36,692	0	36,692	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	46,256	0	46,256	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 551,292	\$ 0	\$ 551,292	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	72,178	0	72,178	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,870	0	11,870	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,048	\$ 0	\$ 84,048	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 226,264	\$ 0	\$ 226,264	(Sch 3)
065	.20-.39	Fringe Benefits	6500	56,839	0	56,839	(Sch 3)
065	.79	Agency Staff	6500	10,377	0	10,377	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	137,755	0	137,755	(Sch 4)
065		Dietary - Total	6500	\$ 431,235	\$ 0	\$ 431,235	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	188,734	0	188,734	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 188,734	\$ 0	\$ 188,734	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	95,485	0	95,485	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 95,485	\$ 0	\$ 95,485	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	18,826	0	18,826	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,826	\$ 0	\$ 18,826	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	116,695	0	116,695	(Sch 4)
085		Pharmacy - Total	8300	\$ 116,695	\$ 0	\$ 116,695	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	17,411	0	17,411	(Sch 4)
090		Laboratory - Total	8400	\$ 17,411	\$ 0	\$ 17,411	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	13,429	10,430	23,859	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,429	\$ 10,430	\$ 23,859	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 450,580	\$ 10,430	\$ 461,010	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,391,642	\$ (27,219)	\$ 1,364,423	(Sch 2)
105	.20-.39	Fringe Benefits	6110	361,435	(6,322)	355,113	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,768	(10,430)	99,338	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,862,845	\$ (43,971)	\$ 1,818,874	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,940	0	1,940 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,940	\$ 0	\$ 1,940
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,864,785	\$ (43,971)	\$ 1,820,814
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,046	\$ 0	\$ 36,046 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,702	0	9,702 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,490	0	7,490 (Sch 4)
155		Social Services - Total	6600	\$ 53,238	\$ 0	\$ 53,238

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
DANISH CARE CENTER

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

Provider NPI:  
1902894355

OSHPD Facility Number:  
206400477

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	\$ 42,185	\$ 0	\$ 42,185	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,114	0	8,114	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,317	0	10,317	(Sch 4)
160		Activities - Total	6700	\$ 60,616	\$ 0	\$ 60,616	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 233,262	\$ 27,219	\$ 260,481	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,011	6,322	53,333	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	343,100	0	343,100	(Sch 6)
165		Administration - Total	6900	\$ 623,373	\$ 33,541	\$ 656,914	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,359	\$ 0	\$ 33,359	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,875	0	7,875	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,804	0	10,804	(Sch 4)
166		Medical Records - Total	6900	\$ 52,038	\$ 0	\$ 52,038	
167		CDPH Licensing Fees	6900	\$ 14,857	\$ 0	\$ 14,857	(Sch 6)
168		Professional Liability Insurance	6900	\$ 20,933	\$ 0	\$ 20,933	(Sch 6)
169		Quality Assurance Fees	6900	\$ 298,466	\$ 0	\$ 298,466	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,474	\$ 0	\$ 55,474	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,676	0	11,676	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,499	0	1,499	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,649	\$ 0	\$ 68,649	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 57,020	\$ 0	\$ 57,020	(Sch 6)
174	.20-.39	Fringe Benefits	6900	14,802	0	14,802	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 71,822	\$ 0	\$ 71,822	
		<b>Subtotal 155 - 174</b>		\$ 1,263,992	\$ 33,541	\$ 1,297,533	
200		<b>Total</b>		\$ 4,645,932	\$ 0	\$ 4,645,932	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 102,156	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments	
DANISH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1902894355		6	
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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$102,156	\$102,156	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
DANISH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902894355	6		
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,391,642	(\$27,219)	\$1,364,423	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	361,435	(6,322)	355,113	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	233,262	27,219	260,481	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	47,011	6,322	53,333	
							To reclassify central supply clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$109,768	(\$10,430)	\$99,338	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	13,429	10,430	23,859	
							To reclassify oxygen expense not included in the rate to an ancillary cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				

Provider Name							Fiscal Period			Provider NPI		Adjustments
DANISH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1902894355		6
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through November 30, 2012 Report Date: December 19, 2012 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	15,457	(15,457)	0		
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	15,568	15,568		

Provider Name							Fiscal Period			Provider NPI		Adjustments
DANISH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1902894355		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	N/A			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$0	\$5,891	\$5,891	