

**REPORT  
ON THE  
RATE SETTING AUDIT**

**FREDERICKA MANOR CARE CENTER  
CHULA VISTA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1821174459**

**FISCAL PERIOD ENDED  
MARCH 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Jeff Cates**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Administrator  
Fredericka Manor Care Center  
111 Third Avenue  
Chula Vista, CA 91910

FREDERICKA MANOR CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1821174459  
FISCAL PERIOD ENDED MARCH 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$6,858, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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  
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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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

cc: Raul R. Requistas  
Accounts Receivable Manager  
Front Porch  
303 N. Glenoaks Blvd., Suite 1000  
Burbank, CA 91502-3234

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

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility No.:  
206370708

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	\$ 6,079,078	\$ 103.58
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,808,911	\$ 30.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,469,341	\$ 25.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 515,408	\$ 8.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 44	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 40,080	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 70,369	\$ 1.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 407,617	\$ 6.95
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,845,745	\$ 31.45
11	Cost of Routine Service/Audited Total Costs	\$ 12,239,834.00	\$ 12,236,593	\$ 208.50
12	Total Patient Days (Adj )	58,688	58,688	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.56	\$ 208.50	
14	Overpayments (Adj 3)	\$ 0	\$ 6,858	
15	Medi-Cal Days (Adj 2)	24,611	23,880	
16	Medi-Cal Managed Care Days (Adj )		0	
<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:**  
FREDERICKA MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2010 THROUGH MARCH 31, 2011

**NPI:**  
1821174459

**OSHPD Facility No.:**  
206370708

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:**  
FREDERICKA MANOR CARE CENTER

**Fiscal Period:**  
APRIL 1, 2010 THROUGH MARCH 31, 2011

**NPI:**  
1821174459

**OSHPD Facility No.:**  
206370708

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	\$ 218,355	\$ 218,355		
160	Activities	171,565		\$ 171,565	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	44,145	0	0	44,145
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	5,689,158	218,355	171,565	6,079,078 *
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>\$ 6,123,223</b>	<b>\$ 218,355</b>	<b>\$ 171,565</b>	<b>\$ 6,123,223</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
FREDERICKA MANOR CARE CENTER

NPI:  
1821174459

OSHPD Facility Number:  
206370708

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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	\$ 228,189	\$ 228,189										
010	Housekeeping	269,389	-	\$ 269,389									
060	Laundry and Linen	277,522	6,667	7,870	\$ 292,059								
065	Dietary	853,293	7,322	8,644	0	\$ 869,259							
155	Social Services	N/A	1,639	1,934	0	0	\$ 3,573						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,478	10,008	0	0	0	0		\$ 18,486	\$ 18,486		
166	Medical Records	147,847	0	0	0	0	0	0		147,847		\$ 147,847	
170	Inservice Education - Nursing	88,767	0	0	0	0	0	0	\$ 88,767				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,268	2,678	0	0	0	0	0	4,946	200	1,600	\$ 6,746
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	67	75
080	Physical Therapy		8,400	9,917	0	0	0	0	0	18,317	1,274	10,188	29,779
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,101	8,807	9,908
083	Speech Pathology		0	0	0	0	0	0	0	0	77	612	689
085	Pharmacy		0	0	0	0	0	0	0	0	815	6,514	7,329
090	Laboratory		0	0	0	0	0	0	0	0	67	533	599
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	58	460	518
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		193,416	228,338	292,059	869,259	3,573	0	88,767	1,675,412	14,837	118,662	1,808,911 *
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	0	0	0	0	0	0	0	50	403	453
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,865,007	\$ 228,189	\$ 269,389	\$ 292,059	\$ 869,259	\$ 3,573	\$ -	\$ 88,767	\$ 1,698,674	\$ 18,486	\$ 147,847	\$ 1,865,007

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
FREDERICKA MANOR CARE CENTER

NPI:  
1821174459

OSHPD Facility Number:  
206370708

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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	\$ 328,438	\$ 328,438										
010	Housekeeping	55,767	0	\$ 55,767									
060	Laundry and Linen	56,884	9,595	1,629	\$ 68,109								
065	Dietary	788,730	10,539	1,789	0	\$ 801,058							
155	Social Services	7,231	2,358	400	0	0	\$ 9,990						
160	Activities	20,262	0	0	0	0	0	\$ 20,262					
165	Administration	N/A	12,202	2,072	0	0	0	0		\$ 14,274	\$ 14,274		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	614	0	0	0	0	0	0	\$ 614				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	72,652	3,265	554	0	0	0	0	0	76,471	155	0	\$ 76,625
077	Specialized Support Surfaces	5,449	0	0	0	0	0	0	0	5,449	6	0	5,455
080	Physical Therapy	781,320	12,090	2,053	0	0	0	0	0	795,463	984	0	796,447
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	720,782	0	0	0	0	0	0	0	720,782	850	0	721,632
083	Speech Pathology	50,119	0	0	0	0	0	0	0	50,119	59	0	50,178
085	Pharmacy	533,151	0	0	0	0	0	0	0	533,151	629	0	533,780
090	Laboratory	43,581	0	0	0	0	0	0	0	43,581	51	0	43,632
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	37,669	0	0	0	0	0	0	0	37,669	44	0	37,713
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	232,195	278,388	47,269	68,109	801,058	9,990	20,262	614	1,457,885	11,456	0	1,469,341 *
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	32,984	0	0	0	0	0	0	0	32,984	39	0	33,023
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,767,828</b>	<b>\$ 328,438</b>	<b>\$ 55,767</b>	<b>\$ 68,109</b>	<b>\$ 801,058</b>	<b>\$ 9,990</b>	<b>\$ 20,262</b>	<b>\$ 614</b>	<b>\$ 3,753,554</b>	<b>\$ 14,274</b>	<b>\$ -</b>	<b>\$ 3,767,828</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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)	\$ 544,878	100%							
	Property Tax (line 40)	47	0%	\$ 544,925						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			15,920	0	0	\$ 15,920			
065	Dietary			17,485	0	0	0	\$ 17,485		
155	Social Services			3,913	0	0	0	0	\$ 3,913	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			20,245	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			5,417	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,060	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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			461,886	0	0	15,920	17,485	3,913	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 544,925</b>	<b>100%</b>	<b>\$ 544,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,920</b>	<b>\$ 17,485</b>	<b>\$ 3,913</b>	<b>\$ -</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 544,878	100%							
	Property Tax (line 40)	47	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,245	\$ 20,245				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	5,417	219	0	\$ 5,636	\$ 5,635	\$ 0
077	Specialized Support Surfaces			0	0	9	0	9	9	0
080	Physical Therapy			0	20,060	1,395	0	21,455	21,453	2
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,206	0	1,206	1,206	0
083	Speech Pathology			0	0	84	0	84	84	0
085	Pharmacy			0	0	892	0	892	892	0
090	Laboratory			0	0	73	0	73	73	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63	0	63	63	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			0	499,204	16,249	0	515,453	515,408	44 *
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	0	55	0	55	55	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 544,925	100%	\$ -	\$ 524,680	\$ 20,245	\$ -	\$ 544,925	\$ 544,878	\$ 47

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
FREDERICKA MANOR CARE CENTER

NPI:  
1821174459

OSHPD Facility Number:  
206370708

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 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. 78% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 17% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,299,704												
	Total Costs Allocable as Administration	2,299,704	78%											
167	CDPH Licensing Fees	49,938	2%											
168	Professional Liability Insurance	87,676	3%											
169	Quality Assurance Fees	507,870	17%											
174	Caregiver Training	0	0%											
	Total	2,945,188	100%						\$ 2,945,188					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 44,145	\$ 4,946	\$ 76,471	\$ 5,417	\$ 130,978	31,880	\$ 24,893	\$ 541	\$ 949	\$ 5,497	\$ -
077	Specialized Support Surfaces			0	0	5,449	0	5,449	1,326	1,036	22	39	229	0
080	Physical Therapy			0	18,317	795,463	20,060	833,840	202,958	158,476	3,441	6,042	34,998	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	720,782	0	720,782	175,439	136,989	2,975	5,223	30,253	0
083	Speech Pathology			0	0	50,119	0	50,119	12,199	9,525	207	363	2,104	0
085	Pharmacy			0	0	533,151	0	533,151	129,770	101,329	2,200	3,863	22,378	0
090	Laboratory			0	0	43,581	0	43,581	10,608	8,283	180	316	1,829	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	37,669	0	37,669	9,169	7,159	155	273	1,581	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			6,079,078	1,675,412	1,457,885	499,204	9,711,578	2,363,811	1,845,745	40,080	70,369	407,617	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	0	32,984	0	32,984	8,028	6,269	136	239	1,384	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,945,188		\$ 6,123,223	\$ 1,698,674	\$ 3,753,554	\$ 524,680	\$ 12,100,131	\$ 2,945,188					
	Total Administrative Costs							\$ 2,945,188		\$ 2,299,704	\$ 49,938	\$ 87,676	\$ 507,870	\$ -
	Unit Cost Multiplier							0.24340133						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 166,333	\$ 14,274	\$ 20,245	\$ 200,852							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,246,171						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
FREDERICKA MANOR CARE CENTER

NPI:  
1821174459

OSHPD Facility Number:  
206370708

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	773	773	773							
065	Dietary	849	849	849							
155	Social Services	190	190	190							
160	Activities										
165	Administration	983	983	983							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	263	263	263						130,978	130,978
077	Specialized Support Surfaces									5,449	5,449
080	Physical Therapy	974	974	974						833,840	833,840
081	Respiratory Therapy									0	0
082	Occupational Therapy									720,782	720,782
083	Speech Pathology									50,119	50,119
085	Pharmacy									533,151	533,151
090	Laboratory									43,581	43,581
095	Home Health Services									0	0
100	Other Ancillary Services									37,669	37,669
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	22,427	22,427	22,427	292,185	182,688	5,921,353	5,921,353	5,921,353	9,711,578	9,711,578
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									32,984	32,984
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	26,459	26,459	26,459	292,185	182,688	5,921,353	5,921,353	5,921,353	12,100,131	12,100,131
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 218,355	\$ 171,565			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.036875863	0.028973952			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 228,189	\$ 269,389	\$ 292,059	\$ 869,259	\$ 3,573	\$ -	\$ 88,767	\$ 18,486	\$ 147,847
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		8.62424884	10.18137496	0.99956790	4.75816132	0.00060342	0.00000000	0.01499100	0.00152775	0.01221863
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 328,438	\$ 55,767	\$ 68,109	\$ 801,058	\$ 9,990	\$ 20,262	\$ 614	\$ 14,274	\$ -
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.41309195	2.10767603	0.23310079	4.38484264	0.00168711	0.00342185	0.00010369	0.00117965	0.00000000
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 544,925	\$ -	\$ -	\$ 15,920	\$ 17,485	\$ 3,913	\$ -	\$ -	\$ 20,245	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	20.59507162	0.00000000	0.00000000	0.05448600	0.09571081	0.00066084	0.00000000	0.00000000	0.00167312	0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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	\$ 165,288	\$ 0	\$ 165,288	(Sch 3)
005	.20-.39	Fringe Benefits	6200	62,901	0	62,901	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	328,438	0	328,438	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 556,627	\$ 0	\$ 556,627	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 193,760	\$ 0	\$ 193,760	(Sch 3)
010	.20-.39	Fringe Benefits	6300	75,629	0	75,629	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	55,767	0	55,767	(Sch 4)
010		Housekeeping - Total	6300	\$ 325,156	\$ 0	\$ 325,156	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 250,548	\$ 0	\$ 250,548	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	150,702	0	150,702	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	47	0	47	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	143,628	0	143,628	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,426,708	\$ 0	\$ 1,426,708	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 204,803	\$ 0	\$ 204,803	(Sch 3)
060	.20-.39	Fringe Benefits	6400	72,719	0	72,719	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	56,884	0	56,884	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 334,406	\$ 0	\$ 334,406	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 634,796	\$ 0	\$ 634,796	(Sch 3)
065	.20-.39	Fringe Benefits	6500	218,497	0	218,497	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	788,730	0	788,730	(Sch 4)
065		Dietary - Total	6500	\$ 1,642,023	\$ 0	\$ 1,642,023	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 31,184	\$ 0	\$ 31,184	(Sch 2)
075	.20-.39	Fringe Benefits	8100	12,961	0	12,961	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	72,652	0	72,652	(Sch 4)
075		Patient Supplies - Total	8100	\$ 116,797	\$ 0	\$ 116,797	
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	5,449	0	5,449	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,449	\$ 0	\$ 5,449	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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	781,320	0	781,320	(Sch 4)
080		Physical Therapy - Total	8200	\$ 781,320	\$ 0	\$ 781,320	
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	720,782	0	720,782	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 720,782	\$ 0	\$ 720,782	
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	50,119	0	50,119	(Sch 4)
083		Speech Pathology - Total	8280	\$ 50,119	\$ 0	\$ 50,119	
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	533,151	0	533,151	(Sch 4)
085		Pharmacy - Total	8300	\$ 533,151	\$ 0	\$ 533,151	
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	43,581	0	43,581	(Sch 4)
090		Laboratory - Total	8400	\$ 43,581	\$ 0	\$ 43,581	
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	37,669	0	37,669	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 37,669	\$ 0	\$ 37,669	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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		\$ 2,288,868	\$ 0	\$ 2,288,868	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,259,674	\$ 0	\$ 4,259,674	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,348,110	0	1,348,110	(Sch 2)
105	.49	Agency Staff	6110	81,374	0	81,374	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	232,195	0	232,195	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,921,353	\$ 0	\$ 5,921,353	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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	32,984	0	32,984	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 32,984	\$ 0	\$ 32,984	
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>		\$ 5,954,337	\$ 0	\$ 5,954,337	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 146,679	\$ 0	\$ 146,679	(Sch 2)
155	.20-.39	Fringe Benefits	6600	71,676	0	71,676	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	7,231	0	7,231	(Sch 4)
155		Social Services - Total	6600	\$ 225,586	\$ 0	\$ 225,586	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
FREDERICKA MANOR CARE CENTER

Fiscal Period:  
APRIL 1, 2010 THROUGH MARCH 31, 2011

NPI:  
1821174459

OSHPD Facility Number:  
206370708

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	\$ 123,399	\$ 0	\$ 123,399	(Sch 2)
160	.20-.39	Fringe Benefits	6700	48,166	0	48,166	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,262	0	20,262	(Sch 4)
160		Activities - Total	6700	\$ 191,827	\$ 0	\$ 191,827	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 432,823	\$ 0	\$ 432,823	(Sch 6)
165	.20-.39	Fringe Benefits	6900	195,083	0	195,083	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,671,798	0	1,671,798	(Sch 6)
165		Administration - Total	6900	\$ 2,299,704	\$ 0	\$ 2,299,704	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 115,589	\$ 0	\$ 115,589	(Sch 3)
166	.20-.39	Fringe Benefits	6900	32,258	0	32,258	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 147,847	\$ 0	\$ 147,847	
167		CDPH Licensing Fees	6900	\$ 49,938	\$ 0	\$ 49,938	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,676	\$ 0	\$ 87,676	(Sch 6)
169		Quality Assurance Fees	6900	\$ 507,870	\$ 0	\$ 507,870	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,582	\$ 0	\$ 66,582	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,185	0	22,185	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	614	0	614	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 89,381	\$ 0	\$ 89,381	
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>		\$ 3,599,829	\$ 0	\$ 3,599,829	
200		<b>Total</b>		\$ 15,246,171	\$ 0	\$ 15,246,171	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 484,702	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
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APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ							
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							





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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments	
FREDERICKA MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821174459		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>MEMORANDUM ADJUSTMENT</u></b>													
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$484,702	\$484,702	

Provider Name							Fiscal Period	NPI	Adjustments	
FREDERICKA MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011	1821174459	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>										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through April 30, 2013 Reports Dated: May 23, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	24,611	(731)	23,880

Provider Name							Fiscal Period			NPI		Adjustments
FREDERICKA MANOR CARE CENTER							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821174459		3
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1			\$0	\$6,858	\$6,858