

**REPORT
ON THE
RATE SETTING AUDIT**

**VICTORIAN HEALTHCARE CENTER
SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1053480343**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Auditor: Sandy Feng**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 24, 2013

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, Kentucky 40202

VICTORIAN HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1053480343
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined 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 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 \$7,163, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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.

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.

Donna Dornbrook
Page 3

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:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility No.:
206380984

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,662,270	\$ 111.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 866,779	\$ 26.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 614,345	\$ 18.76
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 90,604	\$ 2.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 39,934	\$ 1.22
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,303	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,309	\$ 0.83
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 365,680	\$ 11.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 785,528	\$ 23.99
11	Cost of Routine Service/Audited Total Costs	\$ 6,477,165.00	\$ 6,471,752	\$ 197.66
12	Total Patient Days (Adj)	32,742	32,742	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 197.82	\$ 197.66	
14	Overpayments (Adj 11)	\$ 0	\$ (7,163)	
15	Medi-Cal Days (Adj 9)	28,828	28,812	
16	Medi-Cal Managed Care Days (Adj 10)		308	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility No.:
206380984

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility No.:
206380984

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 64,939	\$ 64,939		
160	Activities	83,721		\$ 83,721	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	78	0	0	78
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
ROUTINE SERVICES					
105	Skilled Nursing Care	3,513,610	64,939	83,721	3,662,270
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
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,662,348	\$ 64,939	\$ 83,721	\$ 3,662,348

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VICTORIAN HEALTHCARE CENTER

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 57,478	\$ 57,478										
010	Housekeeping	182,951	1,319	\$ 184,270									
060	Laundry and Linen	119,601	2,040	6,694	\$ 128,336								
065	Dietary	372,447	8,794	28,854	0	\$ 410,094							
155	Social Services	N/A	399	1,309	0	0	\$ 1,707						
160	Activities	N/A	1,883	6,178	0	0	0	\$ 8,061					
165	Administration	N/A	4,920	16,144	0	0	0	0		\$ 21,065	\$ 21,065		
166	Medical Records	74,595	453	1,485	0	0	0	0		76,532		\$ 76,532	
170	Inservice Education - Nursing	84,211	1,009	3,309	0	0	0	0	\$ 88,529				
ANCILLARY SERVICES													
075	Patient Supplies		882	2,894	0	0	0	0	0	3,776	100	362	\$ 4,238
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	8	11
080	Physical Therapy		794	2,605	0	0	0	0	0	3,399	1,283	4,662	9,343
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		786	2,580	0	0	0	0	0	3,366	817	2,967	7,150
083	Speech Pathology		111	365	0	0	0	0	0	476	227	824	1,527
085	Pharmacy		0	0	0	0	0	0	0	0	247	897	1,144
090	Laboratory		0	0	0	0	0	0	0	0	43	155	198
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	112	408	521
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
ROUTINE SERVICES													
105	Skilled Nursing Care		34,024	111,639	128,336	410,094	1,707	8,061	88,529	782,390	18,214	66,175	866,779 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		65	214	0	0	0	0	0	279	20	73	373
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 891,283	\$ 57,478	\$ 184,270	\$ 128,336	\$ 410,094	\$ 1,707	\$ 8,061	\$ 88,529	\$ 793,686	\$ 21,065	\$ 76,532	\$ 891,283

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VICTORIAN HEALTHCARE CENTER

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 263,122	\$ 263,122										
010	Housekeeping	16,305	6,039	\$ 22,344									
060	Laundry and Linen	19,554	9,340	812	\$ 29,705								
065	Dietary	191,900	40,255	3,499	0	\$ 235,653							
155	Social Services	0	1,826	159	0	0	\$ 1,984						
160	Activities	8,744	8,620	749	0	0	0	\$ 18,113					
165	Administration	N/A	22,524	1,958	0	0	0	0		\$ 24,481	\$ 24,481		
166	Medical Records	2,658	2,072	180	0	0	0	0		4,910		\$ 4,910	
170	Inservice Education - Nursing	497	4,617	401	0	0	0	0	\$ 5,515				
ANCILLARY SERVICES													
075	Patient Supplies	17,743	4,038	351	0	0	0	0	0	22,132	116	23	\$ 22,271
077	Specialized Support Surfaces	659	0	0	0	0	0	0	0	659	3	1	662
080	Physical Therapy	353,675	3,634	316	0	0	0	0	0	357,625	1,491	299	359,415
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	221,836	3,599	313	0	0	0	0	0	225,748	949	190	226,887
083	Speech Pathology	62,843	509	44	0	0	0	0	0	63,396	264	53	63,713
085	Pharmacy	69,852	0	0	0	0	0	0	0	69,852	287	58	70,197
090	Laboratory	12,077	0	0	0	0	0	0	0	12,077	50	10	12,137
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	31,804	0	0	0	0	0	0	0	31,804	131	26	31,961
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
ROUTINE SERVICES													
105	Skilled Nursing Care	128,671	155,752	13,537	29,705	235,653	1,984	18,113	5,515	588,932	21,168	4,245	614,345 *
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 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,950	298	26	0	0	0	0	0	5,274	23	5	5,303
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,406,890	\$ 263,122	\$ 22,344	\$ 29,705	\$ 235,653	\$ 1,984	\$ 18,113	\$ 5,515	\$ 1,377,499	\$ 24,481	\$ 4,910	\$ 1,406,890

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 96,380	69%							
	Property Tax (line 40)	42,480	31%	\$ 138,860						
005	Plant Operations and Maintenance			7,461	\$ 7,461					
010	Housekeeping			3,016	171	\$ 3,187				
060	Laundry and Linen			4,664	265	116	\$ 5,045			
065	Dietary			20,103	1,141	499	0	\$ 21,743		
155	Social Services			912	52	23	0	0	\$ 986	
160	Activities			4,305	244	107	0	0	0	\$ 4,656
165	Administration			11,248	639	279	0	0	0	0
166	Medical Records			1,035	59	26	0	0	0	0
170	Inservice Education - Nursing			2,306	131	57	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,016	114	50	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,815	103	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,797	102	45	0	0	0	0
083	Speech Pathology			254	14	6	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
ROUTINE SERVICES										
105	Skilled Nursing Care			77,781	4,416	1,931	5,045	21,743	986	4,656
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			149	8	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 138,860	100%	\$ 138,860	\$ 7,461	\$ 3,187	\$ 5,045	\$ 21,743	\$ 986	\$ 4,656

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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 69% Of Total	Property Tax 31% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 96,380	69%							
	Property Tax (line 40)	42,480	31%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,166	\$ 12,166				
166	Medical Records				1,119		\$ 1,119			
170	Inservice Education - Nursing			\$ 2,494						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,181	58	5	\$ 2,244	\$ 1,557	\$ 686
077	Specialized Support Surfaces			0	0	1	0	1	1	0
080	Physical Therapy			0	1,963	741	68	2,772	1,924	848
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,944	472	43	2,459	1,707	752
083	Speech Pathology			0	275	131	12	418	290	128
085	Pharmacy			0	0	143	13	156	108	48
090	Laboratory			0	0	25	2	27	19	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	65	6	71	49	22
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
	ROUTINE SERVICES									
105	Skilled Nursing Care			2,494	119,051	10,519	967	130,538	90,604	39,934
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	161	12	1	174	121	53
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 138,860	100%	\$ 2,494	\$ 125,575	\$ 12,166	\$ 1,119	\$ 138,860	\$ 96,380	\$ 42,480

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VICTORIAN HEALTHCARE CENTER

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 11,215												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	897,260												
	Total Costs Allocable as Administration	908,475	66%											
167	CDPH Licensing Fees	22,324	2%											
168	Professional Liability Insurance	31,583	2%											
169	Quality Assurance Fees	422,914	31%											
174	Caregiver Training	0	0%											
	Total	1,385,296	100%						\$ 1,385,296					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 78	\$ 3,776	\$ 22,132	\$ 2,181	\$ 28,167	6,548	\$ 4,294	\$ 106	\$ 149	\$ 1,999	\$ -
077	Specialized Support Surfaces			0	0	659	0	659	153	100	2	3	47	0
080	Physical Therapy			0	3,399	357,625	1,963	362,986	84,382	55,338	1,360	1,924	25,761	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,366	225,748	1,944	231,057	53,713	35,225	866	1,225	16,398	0
083	Speech Pathology			0	476	63,396	275	64,147	14,912	9,779	240	340	4,553	0
085	Pharmacy			0	0	69,852	0	69,852	16,238	10,649	262	370	4,957	0
090	Laboratory			0	0	12,077	0	12,077	2,808	1,841	45	64	857	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31,804	0	31,804	7,393	4,849	119	169	2,257	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
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,662,270	782,390	588,932	119,051	5,152,644	1,197,820	785,528	19,303	27,309	365,680	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*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	279	5,274	161	5,715	1,328	871	21	30	406	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,385,296		\$ 3,662,348	\$ 793,686	\$ 1,377,499	\$ 125,575	\$ 5,959,108	\$ 1,385,296					
	Total Administrative Costs							\$ 1,385,296		\$ 908,475	\$ 22,324	\$ 31,583	\$ 422,914	\$ -
	Unit Cost Multiplier							0.23246700						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,597	\$ 29,391	\$ 13,285	\$ 140,273							
	TOTAL FACILITY COSTS							\$ 7,484,677						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VICTORIAN HEALTHCARE CENTER

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 2, 8)	Hskpng (SQ FT) 10 (Adj 2, 8)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	851									
010	Housekeeping	344	344								
060	Laundry and Linen	532	532	532							
065	Dietary	2,293	2,293	2,293							
155	Social Services	104	104	104							
160	Activities	491	491	491							
165	Administration	1,283	1,283	1,283							
166	Medical Records	118	118	118							
170	Inservice Education - Nursing	263	263	263							
	ANCILLARY SERVICES										
075	Patient Supplies	230	230	230						28,167	28,167
077	Specialized Support Surfaces									659	659
080	Physical Therapy	207	207	207						362,986	362,986
081	Respiratory Therapy									0	0
082	Occupational Therapy	205	205	205						231,057	231,057
083	Speech Pathology	29	29	29						64,147	64,147
085	Pharmacy									69,852	69,852
090	Laboratory									12,077	12,077
095	Home Health Services									0	0
100	Other Ancillary Services									31,804	31,804
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	8,872	8,872	8,872	64,518	96,777	3,642,281	3,642,281	3,642,281	5,152,644	5,152,644
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	17	17	17						5,715	5,715
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,839	14,988	14,644	64,518	96,777	3,642,281	3,642,281	3,642,281	5,959,108	5,959,108
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 64,939 0.017829212	\$ 83,721 0.022985871			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 57,478 3.83493461	\$ 184,270 12.58332542	\$ 128,336 1.98914279	\$ 410,094 4.23751584	\$ 1,707 0.00046880	\$ 8,061 0.00221327	\$ 88,529 0.02430592	\$ 21,065 0.00353486	\$ 76,532 0.01284292
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 263,122 17.55551108	\$ 22,344 1.52581916	\$ 29,705 0.46041830	\$ 235,653 2.43501545	\$ 1,984 0.00054484	\$ 18,113 0.00497296	\$ 5,515 0.00151427	\$ 24,481 0.00410822	\$ 4,910 0.00082388
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 138,860 8.76696761	\$ 7,461 0.49777752	\$ 3,187 0.21763673	\$ 5,045 0.07818945	\$ 21,743 0.22467220	\$ 986 0.00027076	\$ 4,656 0.00127828	\$ 2,494 0.00068470	\$ 12,166 0.00204156	\$ 1,119 0.00018777

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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	\$ 44,382	\$ 0	\$ 44,382	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,323	(227)	13,096	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	277,416	(14,294)	263,122	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 335,121	\$ (14,521)	\$ 320,600	
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	182,951	0	182,951	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,305	0	16,305	(Sch 4)
010		Housekeeping - Total	6300	\$ 199,256	\$ 0	\$ 199,256	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 62,720	\$ 0	\$ 62,720	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	10,068	0	10,068	(Sch 5)
025		Depreciation: Equipment	7140	9,445	0	9,445	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	14,147	0	14,147	(Sch 5)
040		Property Taxes	7300	42,480	0	42,480	(Sch 5)
045		Property Insurance	7400	11,215	0	11,215	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 684,452	\$ (14,521)	\$ 669,931	
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	119,601	0	119,601	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,554	0	19,554	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 139,155	\$ 0	\$ 139,155	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 239,413	\$ 0	\$ 239,413	(Sch 3)
065	.20-.39	Fringe Benefits	6500	134,259	(1,225)	133,034	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	191,900	0	191,900	(Sch 4)
065		Dietary - Total	6500	\$ 565,572	\$ (1,225)	\$ 564,347	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 54	\$ 0	\$ 54	(Sch 2)
075	.20-.39	Fringe Benefits	8100	24	0	24	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	17,743	0	17,743	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,821	\$ 0	\$ 17,821	
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	659	0	659	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 659	\$ 0	\$ 659	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	353,675	0	353,675	(Sch 4)
080		Physical Therapy - Total	8200	\$ 353,675	\$ 0	\$ 353,675	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	221,836	0	221,836	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 221,836	\$ 0	\$ 221,836	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	62,843	0	62,843	(Sch 4)
083		Speech Pathology - Total	8280	\$ 62,843	\$ 0	\$ 62,843	
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	69,852	0	69,852	(Sch 4)
085		Pharmacy - Total	8300	\$ 69,852	\$ 0	\$ 69,852	
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	12,077	0	12,077	(Sch 4)
090		Laboratory - Total	8400	\$ 12,077	\$ 0	\$ 12,077	
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	31,804	0	31,804	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 31,804	\$ 0	\$ 31,804	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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		\$ 770,567	\$ 0	\$ 770,567	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,447,539	\$ (17,342)	\$ 2,430,197	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,103,754	(20,341)	1,083,413	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	128,671	0	128,671	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,679,964	\$ (37,683)	\$ 3,642,281	
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:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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)
		Other Nonreimbursable				
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	4,950	0	4,950 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,950	\$ 0	\$ 4,950
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		Subtotal 105 - 145		\$ 3,684,914	\$ (37,683)	\$ 3,647,231
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,897	\$ 0	\$ 37,897 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,236	(194)	27,042 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 65,133	\$ (194)	\$ 64,939

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIAN HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1053480343

OSHPD Facility Number:
206380984

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	\$ 59,573	\$ 0	\$ 59,573	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,453	(305)	24,148	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,744	0	8,744	(Sch 4)
160		Activities - Total	6700	\$ 92,770	\$ (305)	\$ 92,465	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 256,709	\$ 17,342	\$ 274,051	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,763	22,596	105,359	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	495,181	22,669	517,850	(Sch 6)
165		Administration - Total	6900	\$ 834,653	\$ 62,607	\$ 897,260	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 57,740	\$ 0	\$ 57,740	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,855	0	16,855	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,658	0	2,658	(Sch 4)
166		Medical Records - Total	6900	\$ 77,253	\$ 0	\$ 77,253	
167		CDPH Licensing Fees	6900	\$ 22,324	\$ 0	\$ 22,324	(Sch 6)
168		Professional Liability Insurance	6900	\$ 31,583	\$ 0	\$ 31,583	(Sch 6)
169		Quality Assurance Fees	6900	\$ 422,914	\$ 0	\$ 422,914	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,346	\$ 0	\$ 59,346	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,169	(304)	24,865	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	497	0	497	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,012	\$ (304)	\$ 84,708	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(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	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,631,642	\$ 61,804	\$ 1,693,446	
200		Total		\$ 7,476,302	\$ 8,375	\$ 7,484,677	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 534,034	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1053480343		11
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					
MEMORANDUM ADJUSTMENTS											
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the aud for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$534,034	\$534,034	
2	10.7	005	2-3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	406	(406)	0	
	10.7	010	3	7	010	N/A	Housekeeping	293	(293)	0	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	15,866	(406)	15,460 *	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping To correct reported square feet statistic on schedule 10.7 columns 2 through 3 for proper reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	15,866	(699)	15,167 *	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1053480343		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,447,539	(\$17,342)	\$2,430,197	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,103,754	(7,821)	1,095,933 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	256,709	17,342	274,051	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	82,763	7,821	90,584 *	
							To reclassify case manager salary and benefits expense to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000				
4	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$13,323	(\$227)	\$13,096	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	134,259	(1,225)	133,034	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 1,095,933	(12,520)	1,083,413	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	27,236	(194)	27,042	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,453	(305)	24,148	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	25,169	(304)	24,865	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 90,584	14,775	105,359	
							To adjust the provider's adjustments prior to the cost report for expenses which are administrative in nature for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 OSHPD LTC Manual, Chapter 3000, Section 3220.2				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1053480343		11
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>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the as filed Kindred Health Care, Inc. Home Office Cost Reports for fiscal periods ended 12/31/2010 and 12/31/2011. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300 and 2304	\$495,181	\$22,669	\$517,850	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$277,416			
6							To eliminate prior year's expense for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		(\$5,089)		
7							To eliminate reported plant operations and maintenance expense that should have been capitalized. 42 CFR 413.134, 413.20 and 413.24 CMS Pub. 15-1, Sections 108.1, 2300 and 2304		<u>(9,205)</u> (\$14,294)	\$263,122	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1053480343		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
8	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	406	445	851		
	10.7	010	1,2	7	010	N/A	Housekeeping	293	51	344		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	486	46	532		
	10.7	065	1,2,3	7	065	N/A	Dietary	2,350	(57)	2,293		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	211	19	230		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	314	(107)	207		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	190	15	205		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	21	8	29		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	10,307	(1,435)	8,872		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	58	(41)	17		
	10.7	155	1,2,3	7	155	N/A	Social Services	353	(249)	104		
	10.7	160	1,2,3	7	160	N/A	Activities	0	491	491		
	10.7	165	1,2,3	7	165	N/A	Administration	810	473	1,283		
	10.7	166	1,2,3	7	166	N/A	Medical Records	67	51	118		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	263	263		
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	15,866	(27)	15,839		
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	* 15,460	(472)	14,988		
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	* 15,167	(523)	14,644		
To adjust reported square footage to agree with provider's records for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1053480343		11
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
9	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: 10/12/2012 Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 09/30/2012 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	28,828	(16)	28,812	
10	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	0	308	308	

Provider Name							Fiscal Period			Provider NPI		Adjustments
VICTORIAN HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1053480343		11
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>												
11	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2100, 2102, 2103, 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$7,163	\$7,163		