

**REPORT
ON THE
RATE SETTING AUDIT**

**VICTORIA CARE CENTER
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720243199**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

VICTORIA CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720243199
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,436, which resulted from Medi-Cal overpayments
3. Audited 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.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility No.:
206190550

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	\$ 1,229,714	\$ 78.83
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 421,853	\$ 27.04
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 408,559	\$ 26.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 281,369	\$ 18.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,368	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,289	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 19,158	\$ 1.23
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 172,463	\$ 11.06
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 441,717	\$ 28.32
11	Cost of Routine Service/Audited Total Costs	\$ 3,160,618	\$ 2,995,490	\$ 192.02
12	Total Patient Days (Adj)	15,600	15,600	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.60	\$ 192.02	
14	Overpayments (Adj 9,10)	\$ 0	\$ (11,436)	
15	Medi-Cal Days (Adj 8)	13,054	12,979	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility No.:
206190550

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility No.:
206190550

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	\$ 68,605	\$ 68,605		
160	Activities	54,931		\$ 54,931	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	161,508	0	0	161,508
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	137,155	0	0	137,155
083	Speech Pathology	28,847	0	0	28,847
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	1,106,178	68,605	54,931	1,229,714 *
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	\$ 1,557,224	\$ 68,605	\$ 54,931	\$ 1,557,224

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VICTORIA CARE CENTER

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 18,554	\$ 18,554										
010	Housekeeping	110,994	372	\$ 111,366									
060	Laundry and Linen	54,023	974	5,964	\$ 60,960								
065	Dietary	174,087	2,765	16,935	0	\$ 193,787							
155	Social Services	N/A	121	744	0	0	\$ 865						
160	Activities	N/A	919	5,630	0	0	0	\$ 6,549					
165	Administration	N/A	775	4,750	0	0	0	0		\$ 5,525	\$ 5,525		
166	Medical Records	46,628	1,041	6,373	0	0	0	0		54,042		\$ 54,042	
170	Inservice Education - Nursing	37,252	327	2,003	0	0	0	0	\$ 39,582				
ANCILLARY SERVICES													
075	Patient Supplies		126	774	0	0	0	0	0	900	27	265	\$ 1,193
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		535	3,278	0	0	0	0	0	3,813	352	3,443	7,607
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		535	3,278	0	0	0	0	0	3,813	304	2,972	7,088
083	Speech Pathology		0	0	0	0	0	0	0	0	57	558	615
085	Pharmacy		0	0	0	0	0	0	0	0	181	1,770	1,951
090	Laboratory		0	0	0	0	0	0	0	0	10	96	105
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	99	967	1,066
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		10,064	61,639	60,960	193,787	865	6,549	39,582	373,445	4,490	43,918	421,853 *
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	0	0	0	0	0	0	0	6	54	59
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 441,538	\$ 18,554	\$ 111,366	\$ 60,960	\$ 193,787	\$ 865	\$ 6,549	\$ 39,582	\$ 381,971	\$ 5,525	\$ 54,042	\$ 441,538

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VICTORIA CARE CENTER

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 95,452	\$ 95,452										
010	Housekeeping	13,893	1,912	\$ 15,805									
060	Laundry and Linen	16,278	5,009	846	\$ 22,133								
065	Dietary	97,296	14,224	2,403	0	\$ 113,923							
155	Social Services	0	625	106	0	0	\$ 730						
160	Activities	720	4,729	799	0	0	0	\$ 6,248					
165	Administration	N/A	3,989	674	0	0	0	0		\$ 4,663	\$ 4,663		
166	Medical Records	0	5,353	904	0	0	0	0		6,258		\$ 6,258	
170	Inservice Education - Nursing	0	1,682	284	0	0	0	0	\$ 1,967				
ANCILLARY SERVICES													
075	Patient Supplies	9,823	650	110	0	0	0	0	0	10,583	23	31	\$ 10,636
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	2,753	465	0	0	0	0	0	3,218	297	399	3,914
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,753	465	0	0	0	0	0	3,218	256	344	3,819
083	Speech Pathology	0	0	0	0	0	0	0	0	0	48	65	113
085	Pharmacy	91,518	0	0	0	0	0	0	0	91,518	153	205	91,876
090	Laboratory	4,940	0	0	0	0	0	0	0	4,940	8	11	4,959
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	50,010	0	0	0	0	0	0	0	50,010	83	112	50,205
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	194,162	51,773	8,748	22,133	113,923	730	6,248	1,967	399,684	3,790	5,085	408,559 *
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	2,784	0	0	0	0	0	0	0	2,784	5	6	2,795
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 576,876	\$ 95,452	\$ 15,805	\$ 22,133	\$ 113,923	\$ 730	\$ 6,248	\$ 1,967	\$ 565,955	\$ 4,663	\$ 6,258	\$ 576,876

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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)	\$ 307,347	96%							
	Property Tax (line 40)	13,510	4%	\$ 320,857						
005	Plant Operations and Maintenance			7,980	\$ 7,980					
010	Housekeeping			6,267	160	\$ 6,427				
060	Laundry and Linen			16,419	419	344	\$ 17,182			
065	Dietary			46,625	1,189	977	0	\$ 48,791		
155	Social Services			2,047	52	43	0	0	\$ 2,142	
160	Activities			15,500	395	325	0	0	0	\$ 16,220
165	Administration			13,077	334	274	0	0	0	0
166	Medical Records			17,547	448	368	0	0	0	0
170	Inservice Education - Nursing			5,515	141	116	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,131	54	45	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,024	230	189	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			9,024	230	189	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
ROUTINE SERVICES										
105	Skilled Nursing Care			169,703	4,328	3,557	17,182	48,791	2,142	16,220
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 320,857	100%	\$ 320,857	\$ 7,980	\$ 6,427	\$ 17,182	\$ 48,791	\$ 2,142	\$ 16,220

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 307,347	96%							
	Property Tax (line 40)	13,510	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,684	\$ 13,684				
166	Medical Records				18,362		\$ 18,362			
170	Inservice Education - Nursing			\$ 5,771						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,230	67	90	\$ 2,387	\$ 2,286	\$ 101
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	9,443	872	1,170	11,485	11,001	484
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,443	752	1,010	11,206	10,734	472
083	Speech Pathology			0	0	141	190	331	317	14
085	Pharmacy			0	0	448	601	1,050	1,006	44
090	Laboratory			0	0	24	32	57	54	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	245	329	574	549	24
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			5,771	267,694	11,121	14,922	293,737	281,369	12,368 *
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	0	14	18	32	31	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 320,857	100%	\$ 5,771	\$ 288,811	\$ 13,684	\$ 18,362	\$ 320,857	\$ 307,347	\$ 13,510

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VICTORIA CARE CENTER

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,176												
055	Interest - Other	49,440												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	491,929												
	Total Costs Allocable as Administration	543,545	69%											
167	CDPH Licensing Fees	10,200	1%											
168	Professional Liability Insurance	23,575	3%											
169	Quality Assurance Fees	212,221	27%											
174	Caregiver Training	0	0%											
	Total	789,541	100%						\$ 789,541					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 900	\$ 10,583	\$ 2,230	\$ 13,713	3,875	\$ 2,668	\$ 50	\$ 116	\$ 1,042	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			161,508	3,813	3,218	9,443	177,982	50,296	34,625	650	1,502	13,519	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			137,155	3,813	3,218	9,443	153,629	43,414	29,888	561	1,296	11,669	0
083	Speech Pathology			28,847	0	0	0	28,847	8,152	5,612	105	243	2,191	0
085	Pharmacy			0	0	91,518	0	91,518	25,862	17,804	334	772	6,951	0
090	Laboratory			0	0	4,940	0	4,940	1,396	961	18	42	375	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50,010	0	50,010	14,132	9,729	183	422	3,799	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			1,229,714	373,445	399,684	267,694	2,270,537	641,628	441,717	8,289	19,158	172,463	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	0	2,784	0	2,784	787	542	10	23	211	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 789,541		\$ 1,557,224	\$ 381,971	\$ 565,955	\$ 288,811	\$ 2,793,961	\$ 789,541					
	Total Administrative Costs							\$ 789,541		\$ 543,545	\$ 10,200	\$ 23,575	\$ 212,221	\$ -
	Unit Cost Multiplier							0.28258845						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,567	\$ 10,921	\$ 32,046	\$ 102,534							
	TOTAL FACILITY COSTS							\$ 3,686,036						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VICTORIA CARE CENTER

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	191									
010	Housekeeping	150	150								
060	Laundry and Linen	393	393	393							
065	Dietary	1,116	1,116	1,116							
155	Social Services	49	49	49							
160	Activities	371	371	371							
165	Administration	313	313	313							
166	Medical Records	420	420	420							
170	Inservice Education - Nursing	132	132	132							
	ANCILLARY SERVICES										
075	Patient Supplies	51	51	51						13,713	13,713
077	Specialized Support Surfaces									0	0
080	Physical Therapy	216	216	216						177,982	177,982
081	Respiratory Therapy									0	0
082	Occupational Therapy	216	216	216						153,629	153,629
083	Speech Pathology									28,847	28,847
085	Pharmacy									91,518	91,518
090	Laboratory									4,940	4,940
095	Home Health Services									0	0
100	Other Ancillary Services									50,010	50,010
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,062	4,062	4,062	151,330	45,399	1,300,340	1,300,340	1,300,340	2,270,537	2,270,537
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									2,784	2,784
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	7,680	7,489	7,339	151,330	45,399	1,300,340	1,300,340	1,300,340	2,793,961	2,793,961
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 68,605 0.052759278	\$ 54,931 0.042243567			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 18,554 2.47750033	\$ 111,366 15.17449585	\$ 60,960 0.40282981	\$ 193,787 4.26852194	\$ 865 0.00066517	\$ 6,549 0.00503629	\$ 39,582 0.03043978	\$ 5,525 0.00197751	\$ 54,042 0.01934238
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 95,452 12.74562692	\$ 15,805 2.15354191	\$ 22,133 0.14625899	\$ 113,923 2.50938286	\$ 730 0.00056144	\$ 6,248 0.00480458	\$ 1,967 0.00151244	\$ 4,663 0.00166911	\$ 6,258 0.00223971
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 320,857 41.77825521	\$ 7,980 1.06551566	\$ 6,427 0.87567320	\$ 17,182 0.11353824	\$ 48,791 1.07471309	\$ 2,142 0.00164746	\$ 16,220 0.01247359	\$ 5,771 0.00443804	\$ 13,684 0.00489777	\$ 18,362 0.00657209

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	18,905	(351)	18,554	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	95,452	0	95,452	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 114,357	\$ (351)	\$ 114,006	
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	113,094	(2,100)	110,994	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,941	(48)	13,893	(Sch 4)
010		Housekeeping - Total	6300	\$ 127,035	\$ (2,148)	\$ 124,887	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,298	0	12,298	(Sch 5)
025		Depreciation: Equipment	7140	22,610	0	22,610	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,272	0	1,272	(Sch 5)
035		Leases and Rentals	7200	271,167	0	271,167	(Sch 5)
040		Property Taxes	7300	13,510	0	13,510	(Sch 5)
045		Property Insurance	7400	2,176	0	2,176	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 49,474	\$ (34)	\$ 49,440	(Sch 6)
057		Subtotal 005 - 055		\$ 613,899	\$ (2,533)	\$ 611,366	
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	55,045	(1,022)	54,023	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,337	(59)	16,278	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 71,382	\$ (1,081)	\$ 70,301	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	177,287	(3,200)	174,087	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	118,070	(20,774)	97,296	(Sch 4)
065		Dietary - Total	6500	\$ 295,357	\$ (23,974)	\$ 271,383	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	9,823	0	9,823	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,823	\$ 0	\$ 9,823	
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:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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	161,508	0	161,508	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 161,508	\$ 0	\$ 161,508	
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	137,155	0	137,155	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 137,155	\$ 0	\$ 137,155	
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	28,847	0	28,847	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,847	\$ 0	\$ 28,847	
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	91,518	0	91,518	(Sch 4)
085		Pharmacy - Total	8300	\$ 91,518	\$ 0	\$ 91,518	
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	4,940	0	4,940	(Sch 4)
090		Laboratory - Total	8400	\$ 4,940	\$ 0	\$ 4,940	
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	50,010	0	50,010	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 50,010	\$ 0	\$ 50,010	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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		\$ 483,801	\$ 0	\$ 483,801	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 905,025	\$ (2,122)	\$ 902,903	(Sch 2)
105	.20-.39	Fringe Benefits	6110	205,635	(2,360)	203,275	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	208,940	(14,778)	194,162	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,319,600	\$ (19,260)	\$ 1,300,340	
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:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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	2,784	0	2,784 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,784	\$ 0	\$ 2,784
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		\$ 1,322,384	\$ (19,260)	\$ 1,303,124
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,505	\$ 0	\$ 53,505 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,203	(103)	15,100 (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	\$ 68,708	\$ (103)	\$ 68,605

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA CARE CENTER

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

Provider NPI:
1720243199

OSHPD Facility Number:
206190550

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	\$ 45,021	\$ 0	\$ 45,021	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,988	(78)	9,910	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	720	0	720	(Sch 4)
160		Activities - Total	6700	\$ 55,729	\$ (78)	\$ 55,651	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 140,193	\$ 2,122	\$ 142,315	(Sch 6)
165	.20-.39	Fringe Benefits	6900	24,619	(6)	24,613	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	482,315	(157,314)	325,001	(Sch 6)
165		Administration - Total	6900	\$ 647,127	\$ (155,198)	\$ 491,929	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 39,663	\$ 0	\$ 39,663	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,965	0	6,965	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 46,628	\$ 0	\$ 46,628	
167		CDPH Licensing Fees	6900	\$ 10,200	\$ 0	\$ 10,200	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,575	\$ 0	\$ 23,575	(Sch 6)
169		Quality Assurance Fees	6900	\$ 212,221	\$ 0	\$ 212,221	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,254	\$ 0	\$ 29,254	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,051	(53)	7,998	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 37,305	\$ (53)	\$ 37,252	
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		\$ 1,101,493	\$ (155,432)	\$ 946,061	
200		Total		\$ 3,888,316	\$ (202,280)	\$ 3,686,036	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 48,378	
-----	------	---	------	--	--	-----------	--

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720243199		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$48,378	\$48,378	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720243199	10		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$208,940	(\$5,993)	\$202,947 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	482,315	5,993	488,308 *	
							To reclassify payroll processing fees to the administrative cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$905,025	(\$2,122)	\$902,903	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	205,635	(103)	205,532 *	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	140,193	2,122	142,315	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	24,619	103	24,722 *	
							To reclassify Central Supplies Clerk salaries and employee benefits to the Administration cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304				
							CCR, Title 22, Sections 51123 and 51511				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720243199		10	
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>											
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$18,905	(\$351)	\$18,554	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	113,094	(2,100)	110,994	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,941	(48)	13,893	
	10.5	055	4	8A-1	055	4	Interest - Other	49,474	(34)	49,440	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	55,045	(1,022)	54,023	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	16,337	(59)	16,278	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	177,287	(3,200)	174,087	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	118,070	(20,774)	97,296	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 202,947	(1,348)	201,599 *	
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$488,308	(\$163,307)	\$325,001	
							To adjust the reported home office costs to agree with the audited home office report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$201,599	(\$7,437)	\$194,162	
							To eliminate transportation expenses not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 900, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51323				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720243199		10	
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>											
7	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$205,532	(\$2,257)	\$203,275
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		15,203	(103)	15,100
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		9,988	(78)	9,910
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	24,722	(109)	24,613
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits		8,051	(53)	7,998
							To reconcile reported workers' compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720243199		10
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 REPORTED PATIENT DAYS</u>												
8	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 9, 2012 Payment Period: January 1, 2011 through October 8, 2012 Service Period: January 1, 2011 through December 31, 2011 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			13,054	(75)	12,979

Provider Name							Fiscal Period	Provider NPI		Adjustments	
VICTORIA CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720243199		10	
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 OTHER MATTERS</u>											
9	Not Reported			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 / CMS Pub. 15-1, Sections 2304 and 2409	\$0	\$2,604	\$2,604 *	
10	Not Reported			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	*	\$2,604	\$8,832	\$11,436

*Balance carried forward from prior/to subsequent adjustments