

**REPORT
ON THE
RATE SETTING AUDIT**

**VICTORIA SPECIAL CARE CENTER
EL CAJON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578576138**

**FISCAL PERIOD ENDED
DECEMBER 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: Elisa Diaz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Robin Jensen, CFO
Kennon S. Shea and Associates
1810 Gillespie Way, Suite 212
El Cajon, CA 92020

VICTORIA SPECIAL CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578576138
FISCAL PERIOD ENDED DECEMBER 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 \$29,019, 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.

Robin Jensen
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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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

VICTORIA SPECIAL CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:

1578576138

OSHPD Facility No.:

206370669

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	\$ 3,972,154	\$ 96.93
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 948,104	\$ 23.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 842,247	\$ 20.55
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 361,628	\$ 8.82
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,738	\$ 0.55
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,117	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 128,837	\$ 3.14
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 428,516	\$ 10.46
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,606,315	\$ 39.20
11	Cost of Routine Service/Audited Total Costs	\$ 8,351,903.00	\$ 8,332,657	\$ 203.34
12	Total Patient Days (Adj)	40,979	40,979	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.81	\$ 203.34	
14	Overpayments (Adj 3)	\$ 0	\$ 29,019	
15	Medi-Cal Days (Adj 2)	21,271	21,149	
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 SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility No.:
206370669

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 SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility No.:
206370669

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 28,842	\$ 28,842		
160	Activities	82,325		\$ 82,325	
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	528,169	0	0	528,169
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	503,226	0	0	503,226
083	Speech Pathology	78,204	0	0	78,204
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	3,860,987	28,842	82,325	3,972,154 *
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	\$ 5,081,753	\$ 28,842	\$ 82,325	\$ 5,081,753

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
VICTORIA SPECIAL CARE CENTER

NPI:
157857138

OSHPD Facility Number:
206370669

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 121,757	\$ 121,757										
010	Housekeeping	238,012	301	\$ 238,313									
060	Laundry and Linen	54,561	2,574	5,051	\$ 62,186								
065	Dietary	418,162	17,612	34,557	0	\$ 470,331							
155	Social Services	N/A	312	612	0	0	\$ 924						
160	Activities	N/A	9,762	19,153	0	0	0	\$ 28,915					
165	Administration	N/A	14,180	27,823	0	0	0	0		\$ 42,002	\$ 42,002		
166	Medical Records	38,603	797	1,563	0	0	0	0		40,963		\$ 40,963	
170	Inservice Education - Nursing	105,569	2,429	4,766	0	0	0	0	\$ 112,765				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	157	153	\$ 310
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	312	305	617
080	Physical Therapy		769	1,509	0	0	0	0	0	2,278	3,141	3,063	8,481
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		769	1,509	0	0	0	0	0	2,278	2,730	2,662	7,670
083	Speech Pathology		769	1,509	0	0	0	0	0	2,278	453	442	3,173
085	Pharmacy		0	0	0	0	0	0	0	0	2,008	1,958	3,966
090	Laboratory		0	0	0	0	0	0	0	0	386	377	763
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	479	467	946
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		70,648	138,621	62,186	470,331	924	28,915	112,765	884,390	32,256	31,458	948,104
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		836	1,640	0	0	0	0	0	2,476	81	79	2,635
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 976,664	\$ 121,757	\$ 238,313	\$ 62,186	\$ 470,331	\$ 924	\$ 28,915	\$ 112,765	\$ 893,698	\$ 42,002	\$ 40,963	\$ 976,664

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
VICTORIA SPECIAL CARE CENTER

NPI:
1578576138

OSHPD Facility Number:
206370669

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	\$ 218,782	\$ 218,782										
010	Housekeeping	23,609	541	\$ 24,150									
060	Laundry and Linen	20,747	4,625	512	\$ 25,884								
065	Dietary	353,721	31,646	3,502	0	\$ 388,869							
155	Social Services	1,302	561	62	0	0	\$ 1,925						
160	Activities	23,320	17,540	1,941	0	0	0	\$ 42,801					
165	Administration	N/A	25,479	2,819	0	0	0	0		\$ 28,299	\$ 28,299		
166	Medical Records	0	1,432	158	0	0	0	0		1,590		\$ 1,590	
170	Inservice Education - Nursing	4,197	4,365	483	0	0	0	0	\$ 9,045				
ANCILLARY SERVICES													
075	Patient Supplies	29,296	0	0	0	0	0	0	0	29,296	106	6	\$ 29,408
077	Specialized Support Surfaces	58,324	0	0	0	0	0	0	0	58,324	210	12	58,546
080	Physical Therapy	51,765	1,382	153	0	0	0	0	0	53,299	2,116	119	55,534
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,382	153	0	0	0	0	0	1,534	1,839	103	3,477
083	Speech Pathology	0	1,382	153	0	0	0	0	0	1,534	305	17	1,857
085	Pharmacy	374,799	0	0	0	0	0	0	0	374,799	1,353	76	376,228
090	Laboratory	72,137	0	0	0	0	0	0	0	72,137	260	15	72,412
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	89,368	0	0	0	0	0	0	0	89,368	323	18	89,709
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	209,776	126,946	14,047	25,884	388,869	1,925	42,801	9,045	819,294	21,732	1,221	842,247 *
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	8,096	1,502	166	0	0	0	0	0	9,764	54	3	9,821
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,539,239	\$ 218,782	\$ 24,150	\$ 25,884	\$ 388,869	\$ 1,925	\$ 42,801	\$ 9,045	\$ 1,509,350	\$ 28,299	\$ 1,590	\$ 1,539,239

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 382,467	94%							
	Property Tax (line 40)	24,048	6%	\$ 406,515						
005	Plant Operations and Maintenance			9,004	\$ 9,004					
010	Housekeeping			982	22	\$ 1,005				
060	Laundry and Linen			8,404	190	21	\$ 8,616			
065	Dietary			57,499	1,302	146	0	\$ 58,947		
155	Social Services			1,019	23	3	0	0	\$ 1,044	
160	Activities			31,869	722	81	0	0	0	\$ 32,672
165	Administration			46,294	1,049	117	0	0	0	0
166	Medical Records			2,601	59	7	0	0	0	0
170	Inservice Education - Nursing			7,931	180	20	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,510	57	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,510	57	6	0	0	0	0
083	Speech Pathology			2,510	57	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			230,652	5,225	584	8,616	58,947	1,044	32,672
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			2,729	62	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 406,515	100%	\$ 406,515	\$ 9,004	\$ 1,005	\$ 8,616	\$ 58,947	\$ 1,044	\$ 32,672

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 382,467	94%							
	Property Tax (line 40)	24,048	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 47,460	\$ 47,460				
166	Medical Records				2,667		\$ 2,667			
170	Inservice Education - Nursing			\$ 8,131						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	177	10	\$ 187	\$ 176	\$ 11
077	Specialized Support Surfaces			0	0	353	20	373	351	22
080	Physical Therapy			0	2,573	3,549	199	6,322	5,948	374
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,573	3,085	173	5,831	5,486	345
083	Speech Pathology			0	2,573	512	29	3,114	2,930	184
085	Pharmacy			0	0	2,269	127	2,396	2,254	142
090	Laboratory			0	0	437	25	461	434	27
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	541	30	571	538	34
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			8,131	345,871	36,447	2,048	384,366	361,628	22,738 *
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	2,797	91	5	2,893	2,722	171
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 406,515	100%	\$ 8,131	\$ 356,388	\$ 47,460	\$ 2,667	\$ 406,515	\$ 382,467	\$ 24,048

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
VICTORIA SPECIAL CARE CENTER

NPI:
1578576138

OSHPD Facility Number:
206370669

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. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,802												
055	Interest - Other	1,522												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,080,345												
	Total Costs Allocable as Administration	2,091,669	73%											
167	CDPH Licensing Fees	28,800	1%											
168	Professional Liability Insurance	167,765	6%											
169	Quality Assurance Fees	557,994	20%											
174	Caregiver Training	0	0%											
	Total	2,846,228	100%						\$ 2,846,228					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 29,296	\$ -	\$ 29,296	10,634	\$ 7,815	\$ 108	\$ 627	\$ 2,085	\$ -
077	Specialized Support Surfaces			0	0	58,324	0	58,324	21,171	15,558	214	1,248	4,150	0
080	Physical Therapy			528,169	2,278	53,299	2,573	586,319	212,825	156,403	2,153	12,545	41,724	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			503,226	2,278	1,534	2,573	509,611	184,981	135,941	1,872	10,903	36,265	0
083	Speech Pathology			78,204	2,278	1,534	2,573	84,589	30,705	22,565	311	1,810	6,020	0
085	Pharmacy			0	0	374,799	0	374,799	136,046	99,979	1,377	8,019	26,671	0
090	Laboratory			0	0	72,137	0	72,137	26,185	19,243	265	1,543	5,133	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89,368	0	89,368	32,439	23,839	328	1,912	6,360	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			3,972,154	884,390	819,294	345,871	6,021,709	2,185,785	1,606,315	22,117	128,837	428,516	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	2,476	9,764	2,797	15,037	5,458	4,011	55	322	1,070	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,846,228		\$ 5,081,753	\$ 893,698	\$ 1,509,350	\$ 356,388	\$ 7,841,190	\$ 2,846,228					
	Total Administrative Costs							\$ 2,846,228		\$ 2,091,669	\$ 28,800	\$ 167,765	\$ 557,994	\$ -
	Unit Cost Multiplier							0.36298420						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,966	\$ 29,889	\$ 50,127	\$ 162,981							
	TOTAL FACILITY COSTS							\$ 10,850,399						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
VICTORIA SPECIAL CARE CENTER

NPI:
1578576138

OSHPD Facility Number:
206370669

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	495									
010	Housekeeping	54	54								
060	Laundry and Linen	462	462	462							
065	Dietary	3,161	3,161	3,161	0						
155	Social Services	56	56	56	0	0					
160	Activities	1,752	1,752	1,752	0	0					
165	Administration	2,545	2,545	2,545	0	0					
166	Medical Records	143	143	143	0	0					
170	Inservice Education - Nursing	436	436	436	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	0	0	0	0	0	0	0	0	29,296	29,296
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	58,324	58,324
080	Physical Therapy	138	138	138	0	0	0	0	0	586,319	586,319
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	138	138	138	0	0	0	0	0	509,611	509,611
083	Speech Pathology	138	138	138	0	0	0	0	0	84,589	84,589
085	Pharmacy	0	0	0	0	0	0	0	0	374,799	374,799
090	Laboratory	0	0	0	0	0	0	0	0	72,137	72,137
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	89,368	89,368
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,680	12,680	12,680	409,660	122,898	4,070,763	4,070,763	4,070,763	6,021,709	6,021,709
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	150	150	150	0	0	0	0	0	15,037	15,037
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0
	TOTAL STATISTICS	22,348	21,853	21,799	409,660	122,898	4,070,763	4,070,763	4,070,763	7,841,190	7,841,190
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 28,842	\$ 82,325			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.007085158	0.020223481			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 121,757	\$ 238,313	\$ 62,186	\$ 470,331	\$ 924	\$ 28,915	\$ 112,765	\$ 42,002	\$ 40,963
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.57163776	10.93228444	0.15179859	3.82700205	0.00022704	0.00710306	0.02770112	0.00535665	0.00522409
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 218,782	\$ 24,150	\$ 25,884	\$ 388,869	\$ 1,925	\$ 42,801	\$ 9,045	\$ 28,299	\$ 1,590
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.01153160	1.10783168	0.06318446	3.16416302	0.00047281	0.01051428	0.00222195	0.00360899	0.00020278
	TOTAL CAPITAL COSTS - SCH. 5	\$ 406,515	\$ 9,004	\$ 1,005	\$ 8,616	\$ 58,947	\$ 1,044	\$ 32,672	\$ 8,131	\$ 47,460	\$ 2,667
	UNIT COST MULTIPLIER (CAPITAL COSTS)	18.19021836	0.41203304	0.04608109	0.02103093	0.47964474	0.00025654	0.00802598	0.00199733	0.00605265	0.00034009

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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	\$ 92,564	\$ 0	\$ 92,564	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,193	0	29,193	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	218,782	0	218,782	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 340,539	\$ 0	\$ 340,539	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 178,506	\$ 0	\$ 178,506	(Sch 3)
010	.20-.39	Fringe Benefits	6300	59,506	0	59,506	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,609	0	23,609	(Sch 4)
010		Housekeeping - Total	6300	\$ 261,621	\$ 0	\$ 261,621	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	55,705	0	55,705	(Sch 5)
025		Depreciation: Equipment	7140	72,891	0	72,891	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,690	0	2,690	(Sch 5)
035		Leases and Rentals	7200	251,181	0	251,181	(Sch 5)
040		Property Taxes	7300	24,048	0	24,048	(Sch 5)
045		Property Insurance	7400	9,802	0	9,802	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,522	\$ 0	\$ 1,522	(Sch 6)
057		Subtotal 005 - 055		\$ 1,019,999	\$ 0	\$ 1,019,999	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 42,144	\$ 0	\$ 42,144	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,417	0	12,417	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,747	0	20,747	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,308	\$ 0	\$ 75,308	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 318,312	\$ 0	\$ 318,312	(Sch 3)
065	.20-.39	Fringe Benefits	6500	99,850	0	99,850	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	353,721	0	353,721	(Sch 4)
065		Dietary - Total	6500	\$ 771,883	\$ 0	\$ 771,883	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,296	0	29,296	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,296	\$ 0	\$ 29,296	
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	58,324	0	58,324	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 58,324	\$ 0	\$ 58,324	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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	528,169	0	528,169	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	51,765	0	51,765	(Sch 4)
080		Physical Therapy - Total	8200	\$ 579,934	\$ 0	\$ 579,934	
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	503,226	0	503,226	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 503,226	\$ 0	\$ 503,226	
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	78,204	0	78,204	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 78,204	\$ 0	\$ 78,204	
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	374,799	0	374,799	(Sch 4)
085		Pharmacy - Total	8300	\$ 374,799	\$ 0	\$ 374,799	
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	72,137	0	72,137	(Sch 4)
090		Laboratory - Total	8400	\$ 72,137	\$ 0	\$ 72,137	
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	89,368	0	89,368	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 89,368	\$ 0	\$ 89,368	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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		\$ 1,785,288	\$ 0	\$ 1,785,288	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,916,308	\$ 0	\$ 2,916,308	(Sch 2)
105	.20-.39	Fringe Benefits	6110	941,539	0	941,539	(Sch 2)
105	.49	Agency Staff	6110	3,140	0	3,140	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	209,776	0	209,776	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,070,763	\$ 0	\$ 4,070,763	
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:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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)
		Other Nonreimbursable					
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	8,096	0	8,096	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,096	\$ 0	\$ 8,096	
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		Subtotal 105 - 145		\$ 4,078,859	\$ 0	\$ 4,078,859	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 20,278	\$ 0	\$ 20,278	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,564	0	8,564	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,302	0	1,302	(Sch 4)
155		Social Services - Total	6600	\$ 30,144	\$ 0	\$ 30,144	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
VICTORIA SPECIAL CARE CENTER

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

NPI:
1578576138

OSHPD Facility Number:
206370669

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	\$ 62,296	\$ 0	\$ 62,296	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,029	0	20,029	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,320	0	23,320	(Sch 4)
160		Activities - Total	6700	\$ 105,645	\$ 0	\$ 105,645	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 545,228	\$ 0	\$ 545,228	(Sch 6)
165	.20-.39	Fringe Benefits	6900	151,571	0	151,571	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,383,546	0	1,383,546	(Sch 6)
165		Administration - Total	6900	\$ 2,080,345	\$ 0	\$ 2,080,345	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,443	\$ 0	\$ 29,443	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,160	0	9,160	(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	\$ 38,603	\$ 0	\$ 38,603	
167		CDPH Licensing Fees	6900	\$ 28,800	\$ 0	\$ 28,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 167,765	\$ 0	\$ 167,765	(Sch 6)
169		Quality Assurance Fees	6900	\$ 557,994	\$ 0	\$ 557,994	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 84,642	\$ 0	\$ 84,642	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,927	0	20,927	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,197	0	4,197	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 109,766	\$ 0	\$ 109,766	
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	
		Subtotal 155 - 174		\$ 3,119,062	\$ 0	\$ 3,119,062	
200		Total		\$ 10,850,399	\$ 0	\$ 10,850,399	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 166,079	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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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							

Provider Name:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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
VICTORIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578576138		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	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	\$166,079	\$166,079		

Provider Name							Fiscal Period	NPI		Adjustments
VICTORIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1578576138		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 17, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	21,271	(122)	21,149

Provider Name							Fiscal Period			NPI		Adjustments
VICTORIA SPECIAL CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1578576138		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments due to insufficient documentation to demonstrate that Share of Cost was properly deducted from the Medi-Cal bill. CCR, Title 22, Section 51458.1			\$0	\$29,019	\$29,019