REPORT
ON THE
RATE SETTING AUDIT

CITRUS NURSING CENTER
FONTANA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1346346285

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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: Ted Ha

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: May 18, 2012

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

PROVIDER: CITRUS NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1346346285
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 $11,456 which resulted from Medi-Cal overbillings and/or duplicate payments

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 Rate

Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility No.:
206361146

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	$ 2,590,958	$ 77.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 390,699	$ 11.68
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 856,549	$ 25.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 526,827	$ 15.75
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 29,109	$ 0.87
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 21,136	$ 0.63
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 460,645	$ 13.77
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 297,920	$ 8.91
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 617,825	$ 18.47
11	Cost of Routine Service/Audited Total Costs	$ 6,274,018	$ 5,791,668	$ 173.19
12	Total Patient Days (Adj 6)	33,447	33,442	
13	Cost Per Patient Day (Cost Divided by Days)	$ 187.58	$ 173.19	
14	Overpayments (Adj 8)	$	$ (11,456)	
15	Medi-Cal Days (Adj 7)	23,583	23,066	
16	Medi-Cal Managed Care Days (Adj)		0	
	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:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility No.:
206361146

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. 42 + Ln. 43)	$ 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:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility No.:
206361146

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 69,035	$ 69,035			
160	Activities	74,971		$ 74,971		
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	452,325	0	0	452,325	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	453,648	0	0	453,648	
083	Speech Pathology	49,683	0	0	49,683	
085	Pharmacy	0	0	0	0	
090	Laboratory	16,720	0	0	16,720	
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	2,446,952	69,035	74,971	2,590,958	*
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	$ 3,563,334	$ 69,035	$ 74,971	$ 3,563,334	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: CITRUS NURSING CENTER
Provider NPI: 1346346285
OSHPD Facility Number: 206361146
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 22,823	$ 22,823											
010	Housekeeping	131,798	222	$ 132,020										
060	Laundry and Linen	62,189	1,092	6,379	$ 69,660									
065	Dietary	73,639	4,626	27,024	0	$ 105,289								
155	Social Services	N/A	265	1,546	0	0	$ 1,811							
160	Activities	N/A	147	859	0	0	0	$ 1,006						
165	Administration	N/A	1,567	9,151	0	0	0	0		$ 10,718	$ 10,718			
166	Medical Records	53,026	180	1,054	0	0	0	0		54,261		$ 54,261		
170	Inservice Education - Nursing	73,358	346	2,022	0	0	0	0	$ 75,727					
	ANCILLARY SERVICES													
075	Patient Supplies		110	640	0	0	0	0	0	750	42	215	$ 1,007	
077	Specialized Support Surfaces		970	5,669	0	0	0	0	0	6,639	185	936	7,760	
080	Physical Therapy		0	0	0	0	0	0	0	0	839	4,247	5,086	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		134	781	0	0	0	0	0	914	852	4,314	6,080	
083	Speech Pathology		132	773	0	0	0	0	0	905	103	520	1,528	
085	Pharmacy		0	0	0	0	0	0	0	0	630	3,189	3,819	
090	Laboratory		0	0	0	0	0	0	0	0	31	157	188	
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	52	264	316	
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		12,990	75,879	69,660	105,289	1,811	1,006	75,727	342,362	7,973	40,364	390,699	*
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		41	242	0	0	0	0	0	283	11	55	349	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 416,833	$ 22,823	$ 132,020	$ 69,660	$ 105,289	$ 1,811	$ 1,006	$ 75,727	$ 351,855	$ 10,718	$ 54,261	$ 416,833	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: CITRUS NURSING CENTER
Provider NPI: 1346346285
OSHPD Facility Number: 206361146
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 192,860	$ 192,860											
010	Housekeeping	21,648	1,875	$ 23,523										
060	Laundry and Linen	31,155	9,228	1,137	$ 41,520									
065	Dietary	255,933	39,094	4,815	0	$ 299,842								
155	Social Services	0	2,237	275	0	0	$ 2,512							
160	Activities	5,746	1,243	153	0	0	0	$ 7,142						
165	Administration	N/A	13,238	1,631	0	0	0	0		$ 14,869	$ 14,869			
166	Medical Records	0	1,525	188	0	0	0	0		1,713		$ 1,713		
170	Inservice Education - Nursing	0	2,926	360	0	0	0	0	$ 3,286					
	ANCILLARY SERVICES													
075	Patient Supplies	18,176	926	114	0	0	0	0	0	19,216	59	7	$ 19,282	
077	Specialized Support Surfaces	57,891	8,201	1,010	0	0	0	0	0	67,102	257	30	67,388	
080	Physical Therapy	0	0	0	0	0	0	0	0	0	1,164	134	1,298	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	1,130	139	0	0	0	0	0	1,269	1,182	136	2,587	
083	Speech Pathology	0	1,118	138	0	0	0	0	0	1,256	143	16	1,415	
085	Pharmacy	339,609	0	0	0	0	0	0	0	339,609	874	101	340,583	
090	Laboratory	0	0	0	0	0	0	0	0	0	43	5	48	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	28,073	0	0	0	0	0	0	0	28,073	72	8	28,154	
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	366,623	109,770	13,520	41,520	299,842	2,512	7,142	3,286	844,215	11,061	1,274	856,549	*
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	4,028	350	43	0	0	0	0	0	4,421	15	2	4,438	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,321,742	$ 192,860	$ 23,523	$ 41,520	$ 299,842	$ 2,512	$ 7,142	$ 3,286	$ 1,305,160	$ 14,869	$ 1,713	$ 1,321,742	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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)	$ 573,379	95%							
	Property Tax (line 40)	31,681	5%	$ 605,060						
005	Plant Operations and Maintenance			14,864	$ 14,864					
010	Housekeeping			5,738	145	$ 5,883				
060	Laundry and Linen			28,241	711	284	$ 29,237			
065	Dietary			119,636	3,013	1,204	0	$ 123,853		
155	Social Services			6,844	172	69	0	0	$ 7,086	
160	Activities			3,802	96	38	0	0	0	$ 3,936
165	Administration			40,512	1,020	408	0	0	0	0
166	Medical Records			4,667	118	47	0	0	0	0
170	Inservice Education - Nursing			8,953	225	90	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,834	71	29	0	0	0	0
077	Specialized Support Surfaces			25,096	632	253	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,457	87	35	0	0	0	0
083	Speech Pathology			3,422	86	34	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			335,922	8,460	3,381	29,237	123,853	7,086	3,936
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			1,072	27	11	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 605,060	100%	$ 605,060	$ 14,864	$ 5,883	$ 29,237	$ 123,853	$ 7,086	$ 3,936

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 573,379	95%								
	Property Tax (line 40)	31,681	5%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 41,941	$ 41,941					
166	Medical Records				4,831		$ 4,831				
170	Inservice Education - Nursing			$ 9,268							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,934	166	19	$ 3,120	$ 2,956	$ 163	
077	Specialized Support Surfaces			0	25,980	724	83	26,787	25,385	1,403	
080	Physical Therapy			0	0	3,283	378	3,661	3,469	192	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	3,579	3,334	384	7,297	6,915	382	
083	Speech Pathology			0	3,543	402	46	3,991	3,782	209	
085	Pharmacy			0	0	2,465	284	2,749	2,605	144	
090	Laboratory			0	0	121	14	135	128	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	204	23	227	215	12	
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			9,268	521,143	31,199	3,594	555,936	526,827	29,109	*
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	1,109	42	5	1,156	1,096	61	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 605,060	100%	$ 9,268	$ 558,288	$ 41,941	$ 4,831	$ 605,060	$ 573,379	$ 31,681	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CITRUS NURSING CENTER
Provider NPI: 1346346285
OSHPD Facility Number: 206361146
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 44% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 33% of Total	Quality Assur. Fees 21% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 4,814												
055	Interest - Other	20,419												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	805,298												
	Total Costs Allocable as Administration	830,531	44%											
167	DPH Licensing Fees	28,413	2%											
168	Professional Liability Insurance	619,237	33%											
169	Quality Assurance Fees	400,488	21%											
174	Caregiver Training	0	0%											
	Total	1,878,669	100%						$ 1,878,669					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 750	$ 19,216	$ 2,934	$ 22,901	7,445	$ 3,291	$ 113	$ 2,454	$ 1,587	$ -
077	Specialized Support Surfaces			0	6,639	67,102	25,980	99,721	32,420	14,332	490	10,686	6,911	0
080	Physical Therapy			452,325	0	0	0	452,325	147,054	65,010	2,224	48,471	31,348	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			453,648	914	1,269	3,579	459,410	149,357	66,028	2,259	49,230	31,839	0
083	Speech Pathology			49,683	905	1,256	3,543	55,387	18,007	7,960	272	5,935	3,839	0
085	Pharmacy			0	0	339,609	0	339,609	110,409	48,810	1,670	36,392	23,537	0
090	Laboratory			16,720	0	0	0	16,720	5,436	2,403	82	1,792	1,159	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,073	0	28,073	9,127	4,035	138	3,008	1,946	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			2,590,958	342,362	844,215	521,143	4,298,678	1,397,525	617,825	21,136	460,645	297,920	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	283	4,421	1,109	5,814	1,890	836	29	623	403	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,878,669		$ 3,563,334	$ 351,855	$ 1,305,160	$ 558,288	$ 5,778,638	$ 1,878,669					
	Total Administrative Costs							$ 1,878,669		$ 830,531	$ 28,413	$ 619,237	$ 400,488	$ -
	Unit Cost Multiplier							0.32510587						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 64,978	$ 16,582	$ 46,772	$ 128,331						
	TOTAL FACILITY COSTS							$ 7,785,638						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CITRUS NURSING CENTER
Provider NPI: 1346346285
OSHPD Facility Number: 206361146
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	430									
010	Housekeeping	166	166								
060	Laundry and Linen	817	817	817							
065	Dietary	3,461	3,461	3,461							
155	Social Services	198	198	198							
160	Activities	110	110	110							
165	Administration	1,172	1,172	1,172							
166	Medical Records	135	135	135							
170	Inservice Education - Nursing	259	259	259							
	ANCILLARY SERVICES										
075	Patient Supplies	82	82	82						22,901	22,901
077	Specialized Support Surfaces	726	726	726						99,721	99,721
080	Physical Therapy									452,325	452,325
081	Respiratory Therapy									0	0
082	Occupational Therapy	100	100	100						459,410	459,410
083	Speech Pathology	99	99	99						55,387	55,387
085	Pharmacy									339,609	339,609
090	Laboratory									16,720	16,720
095	Home Health Services									0	0
100	Other Ancillary Services									28,073	28,073
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,718	9,718	9,718	329,670	98,901	2,813,575	2,813,575	2,813,575	4,298,678	4,298,678
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	31	31	31						5,814	5,814
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,504	17,074	16,908	329,670	98,901	2,813,575	2,813,575	2,813,575	5,778,638	5,778,638
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 69,035	$ 74,971			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024536399	0.026646171			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 22,823	$ 132,020	$ 69,660	$ 105,289	$ 1,811	$ 1,006	$ 75,727	$ 10,718	$ 54,261
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.33671079	7.80813189	0.21130323	1.06459288	0.00064355	0.00035753	0.02691470	0.00185472	0.00938985
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 192,860	$ 23,523	$ 41,520	$ 299,842	$ 2,512	$ 7,142	$ 3,286	$ 14,869	$ 1,713
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.29553707	1.39123842	0.12594442	3.03173810	0.00089281	0.00253825	0.00116787	0.00257308	0.00029639
	TOTAL CAPITAL COSTS - SCH. 5	$ 605,060	$ 14,864	$ 5,883	$ 29,237	$ 123,853	$ 7,086	$ 3,936	$ 9,268	$ 41,941	$ 4,831
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.56695612	0.87055120	0.34791970	0.08868473	1.25229637	0.00251833	0.00139907	0.00329418	0.00725786	0.00083602

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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	23,906	(1,083)	22,823	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	192,860	0	192,860	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 216,766	$ (1,083)	$ 215,683	
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	138,053	(6,255)	131,798	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,892	(244)	21,648	(Sch 4)
010		Housekeeping - Total	6300	$ 159,945	$ (6,499)	$ 153,446	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 24,927	$ 0	$ 24,927	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	55,071	0	55,071	(Sch 5)
025		Depreciation: Equipment	7140		0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	493,381	0	493,381	(Sch 5)
040		Property Taxes	7300	31,681	0	31,681	(Sch 5)
045		Property Insurance	7400	4,814	0	4,814	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 20,419	$ 0	$ 20,419	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,007,004	$ (7,582)	$ 999,422	
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	65,141	(2,952)	62,189	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,453	(298)	31,155	(Sch 4)
060		Laundry and Linen - Total	6400	$ 96,594	$ (3,250)	$ 93,344	
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	341,974	(268,335)	73,639	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	72,847	183,086	255,933	(Sch 4)
065		Dietary - Total	6500	$ 414,821	$ (85,249)	$ 329,572	
070		Provision for Bad Debts	7700	$ 0	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	18,176	0	18,176	(Sch 4)
075		Patient Supplies - Total	8100	$ 18,176	$ 0	$ 18,176	
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	116,903	(59,012)	57,891	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 116,903	$ (59,012)	$ 57,891	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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	452,325	0	452,325	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 452,325	$ 0	$ 452,325	
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	453,648	0	453,648	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 453,648	$ 0	$ 453,648	
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	49,683	0	49,683	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 49,683	$ 0	$ 49,683	
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	339,609	0	339,609	(Sch 4)
085		Pharmacy - Total	8300	$ 339,609	$ 0	$ 339,609	
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	16,720	0	16,720	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	$ 16,720	$ 0	$ 16,720	
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	28,073	0	28,073	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 28,073	$ 0	$ 28,073	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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		$ 1,475,137	$ (59,012)	$ 1,416,125	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,047,278	$ (12,861)	$ 2,034,417	(Sch 2)
105	.20-.39	Fringe Benefits	6110	417,361	(4,826)	412,535	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	381,947	(15,324)	366,623	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,846,586	$ (33,011)	$ 2,813,575	
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	

STATE OF CALIFORNIA

SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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	4,028	0	4,028	(Sch 4)
140		Beauty and Barber - Total	8900	$ 4,028	$ 0	$ 4,028	
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**		$ 2,850,614	$ (33,011)	$ 2,817,603	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 59,855	$ 0	$ 59,855	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,180	0	9,180	(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	$ 69,035	$ 0	$ 69,035	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CITRUS NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1346346285

OSHPD Facility Number:
206361146

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	$ 65,091	$ 0	$ 65,091	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,880	0	9,880	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,746	0	5,746	(Sch 4)
160		Activities - Total	6700	$ 80,717	$ 0	$ 80,717	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 296,158	$ 12,861	$ 309,019	(Sch 6)
165	.20-.39	Fringe Benefits	6900	46,818	4,826	51,644	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	964,814	(520,179)	444,635	(Sch 6)
165		Administration - Total	6900	$ 1,307,790	$ (502,492)	$ 805,298	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 45,863	$ 0	$ 45,863	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,163	0	7,163	(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	$ 53,026	$ 0	$ 53,026	
167		CDPH Licensing Fees	6900	$ 28,413	$ 0	$ 28,413	(Sch 6)
168		Professional Liability Insurance	6900	$ 619,237	$ 0	$ 619,237	(Sch 6)
169		Quality Assurance Fees	6900	$ 400,488	$ 0	$ 400,488	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 61,566	$ 0	$ 61,566	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,792	0	11,792	(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	$ 73,358	$ 0	$ 73,358	
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		$ 2,632,064	$ (502,492)	$ 2,129,572	
200		**Total**		**$ 8,476,234**	**$ (690,596)**	**$ 7,785,638**	

Provider Name: CITRUS NURSING CENTER

Provider NPI: 1346346285

OSHPD Facility Number: 206361146

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	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	(1,083)				(1,083)				
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	(6,255)				(6,255)				
010	4	Housekeeping - Other - Nonlabor	(244)				(244)				
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	(2,952)				(2,952)				
060	4	Laundry and Linen - Other - Nonlabor	(298)				(298)				
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	(268,335)			(252,840)	(15,495)				
065	4	Dietary - Other - Nonlabor	183,086			252,840	(69,754)				
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	(59,012)				(59,012)				
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								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: CITRUS NURSING CENTER

Provider NPI: 1346346285

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	(12,861)	(12,861)							
105	2	Skilled Nursing Care - Fringe Benefits	(4,826)	(4,826)							
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(15,324)		(10,002)		(5,322)				
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: CITRUS NURSING CENTER

Provider NPI: 1346346285

OSHPD Facility Number: 206361146

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	12,861	12,861							
165	2	Administration - Fringe Benefits	4,826	4,826							
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(520,179)		10,002			(530,181)			
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
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								

Provider Name: CITRUS NURSING CENTER

Provider NPI: 1346346285

OSHPD Facility Number: 206361146

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($690,596)	0	0	0	(160,415)	(530,181)	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
CITRUS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1346346285	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	$2,047,278	($12,861)	$2,034,417
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	417,361	(4,826)	412,535
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	296,158	12,861	309,019
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	46,818	4,826	51,644
							To reclassify central supply expenses to the appropriate cost centers for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	$381,947	($10,002)	$371,945 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	964,814	10,002	974,816 *
							To reclassify payroll service fees to the proper cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
							Title 22, Section 51511.2			
3	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	$341,974	($252,840)	$89,134 *
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	72,847	252,840	325,687 *
							To reclassify the dietary contract labor cost to the proper cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
CITRUS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1346346285	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff		$23,906	($1,083)	$22,823
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff		138,053	(6,255)	131,798
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor		21,892	(244)	21,648
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff		65,141	(2,952)	62,189
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		31,453	(298)	31,155
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	*	89,134	(15,495)	73,639
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	325,687	(69,754)	255,933
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces		116,903	(59,012)	57,891
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	371,945	(5,322)	366,623
							To adjust the allowable costs of the related parties. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005				
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$974,816	($530,181)	$444,635
							To adjust home office costs to agree with the audited Home Office Cost Reports of Sun Mar Management Services for fiscal periods ended September 30, 2010 and December 31, 2010. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
CITRUS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1346346285	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
6	4.1	5	2	1	12		Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	33,447	(5)	33,442
7	4.1	5	2	1	15		Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Payment Period: 01/01/10 through 04/30/11 Service Period: 01/01/10 through 12/31/10 Report Date: 09/08/11 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	23,583	(517)	23,066

Provider Name	Fiscal Period	Provider NPI	Adjustments
CITRUS NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1346346285	8

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
8	Not Reported			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal Credit balances. CCR, Title 22, Sections 50761 and 51458.1	$0	$11,456	$11,456