REPORT ON THE
RATE SETTING AUDIT

VICTORIA SPECIAL CARE CENTER
EL CAJON, CALIFORNIA
PROVIDER NUMBER: ZZT11306H
NATIONAL PROVIDER IDENTIFIER: 1578576138

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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: Kate Vvedenskaya

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 23, 2011

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

VICTORIA SPECIAL CARE CENTER
PROVIDER NUMBER ZZT11306H
NATIONAL PROVIDER IDENTIFIER (NPI) 1578576138
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 Schedule

3. Audited Allocation of Home Office Cost

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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.

Original Signed by:

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

Certified

cc: Cathy Storr
Axiom Healthcare Group
582 West 37th Street
San Pedro, CA 90731

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VICTORIA SPECIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT11306H

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	$ 4,232,509	$ 105.86
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,248,730	$ 31.23
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 972,362	$ 24.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 330,355	$ 8.26
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 19,231	$ 0.48
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 27,623	$ 0.69
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 125,041	$ 3.13
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 317,727	$ 7.95
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,246,036	$ 31.16
11	Cost of Routine Service/Audited Total Costs	$ 8,590,429	$ 8,519,614	$ 213.08
12	Total Patient Days (Adj)	39,984	39,984	
13	Cost Per Patient Day (Cost Divided by Days)	$ 214.85	$ 213.08	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
VICTORIA SPECIAL CARE CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT11306H

NPI:
1578576138

OSHPD Facility No.:
206370669

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility No.: 206370669

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 49,244	$ 49,244			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	55,081		$ 55,081		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	8,772	0	0	8,772	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	457,836	0	0	457,836	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	442,622	0	0	442,622	***
083	Speech Pathology	82,557	0	0	82,557	***
085	Pharmacy	422,537	0	0	422,537	***
090	Laboratory	80,402	0	0	80,402	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	106,026	0	0	106,026	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,128,184	49,244	55,081	4,232,509	*
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 - Pediatrics	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	13,204	0	0	13,204	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 5,846,465	$ 49,244	$ 55,081	$ 5,846,465	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 109,139	$ 109,139											
010	Housekeeping	279,776	270	$ 280,046										
060	Laundry and Linen	33,289	2,307	5,935	$ 41,532									
065	Dietary	686,167	15,787	40,608	0	$ 742,562								
155	Social Services	N/A	280	719	0	0	$ 999							
160	Activities	N/A	8,750	22,507	0	0	0	$ 31,257						
165	Administration	N/A	12,710	32,695	0	0	0	0		$ 45,405	$ 45,405			
166	Medical Records	33,637	714	1,837	0	0	0	0		36,188		$ 36,188		
170	Inservice Education - Nursing	132,934	2,177	5,601	0	0	0	0	$ 140,713					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	48	38	$ 86	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	31	25	56	***
080	Physical Therapy		689	1,773	0	0	0	0	0	2,462	2,535	2,020	7,017	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		689	1,773	0	0	0	0	0	2,462	2,452	1,954	6,868	***
083	Speech Pathology		689	1,773	0	0	0	0	0	2,462	487	388	3,337	***
085	Pharmacy		0	0	0	0	0	0	0	0	2,306	1,838	4,144	***
090	Laboratory		0	0	0	0	0	0	0	0	439	350	789	***
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	579	461	1,040	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		63,327	162,896	41,532	742,562	999	31,257	140,713	1,183,286	36,418	29,026	1,248,730	*
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 - Pediatrics		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		749	1,927	0	0	0	0	0	2,676	111	89	2,876	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,274,942	$ 109,139	$ 280,046	$ 41,532	$ 742,562	$ 999	$ 31,257	$ 140,713	$ 1,193,349	$ 45,405	$ 36,188	$ 1,274,942	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 272,272	$ 272,272											
010	Housekeeping	14,304	673	$ 14,977										
060	Laundry and Linen	17,695	5,756	317	$ 23,769									
065	Dietary	390,209	39,384	2,172	0	$ 431,764								
155	Social Services	0	698	38	0	0	$ 736							
160	Activities	21,658	21,829	1,204	0	0	0	$ 44,690						
165	Administration	N/A	31,709	1,749	0	0	0	0		$ 33,457	$ 33,457			
166	Medical Records	0	1,782	98	0	0	0	0		1,880		$ 1,880		
170	Inservice Education - Nursing	97	5,432	300	0	0	0	0	$ 5,829					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	35	2	$ 37	***
077	Specialized Support Surfaces	5,740	0	0	0	0	0	0	0	5,740	23	1	5,764	***
080	Physical Therapy	0	1,719	95	0	0	0	0	0	1,814	1,868	105	3,787	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	1,719	95	0	0	0	0	0	1,814	1,807	102	3,722	***
083	Speech Pathology	0	1,719	95	0	0	0	0	0	1,814	359	20	2,193	***
085	Pharmacy	0	0	0	0	0	0	0	0	0	1,699	95	1,795	***
090	Laboratory	0	0	0	0	0	0	0	0	0	323	18	342	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	426	24	450	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	270,536	157,983	8,712	23,769	431,764	736	44,690	5,829	944,019	26,835	1,508	972,362	*
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 - Pediatrics		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		1,869	103	0	0	0	0	0	1,972	82	5	2,059	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 992,511	$ 272,272	$ 14,977	$ 23,769	$ 431,764	$ 736	$ 44,690	$ 5,829	$ 957,174	$ 33,457	$ 1,880	$ 992,511	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

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)	$ 347,844	94%							
	Property Tax (line 40)	20,249	6%	$ 368,093						
005	Plant Operations and Maintenance			8,153	$ 8,153					
010	Housekeeping			889	20	$ 910				
060	Laundry and Linen			7,610	172	19	$ 7,801			
065	Dietary			52,065	1,179	132	0	$ 53,376		
155	Social Services			922	21	2	0	0	$ 946	
160	Activities			28,857	654	73	0	0	0	$ 29,584
165	Administration			41,919	950	106	0	0	0	0
166	Medical Records			2,355	53	6	0	0	0	0
170	Inservice Education - Nursing			7,181	163	18	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			2,273	51	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,273	51	6	0	0	0	0
083	Speech Pathology			2,273	51	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			208,852	4,731	529	7,801	53,376	946	29,584
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 - Pediatrics			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			2,471	56	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 368,093	100%	$ 368,093	$ 8,153	$ 910	$ 7,801	$ 53,376	$ 946	$ 29,584

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. 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)	$ 347,844	94%								
	Property Tax (line 40)	20,249	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 42,974	$ 42,974					
166	Medical Records				2,415		$ 2,415				
170	Inservice Education - Nursing			$ 7,362							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	45	3	$ 48	$ 45	$ 3	***
077	Specialized Support Surfaces			0	0	30	2	31	30	2	***
080	Physical Therapy			0	2,330	2,399	135	4,864	4,596	268	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	2,330	2,320	130	4,781	4,518	263	***
083	Speech Pathology			0	2,330	461	26	2,817	2,662	155	***
085	Pharmacy			0	0	2,183	123	2,305	2,178	127	***
090	Laboratory			0	0	415	23	439	415	24	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	548	31	578	547	32	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			7,362	313,180	34,468	1,937	349,586	330,355	19,231	*
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 - Pediatrics			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	2,533	105	6	2,644	2,499	145	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 368,093	100%	$ 7,362	$ 322,704	$ 42,974	$ 2,415	$ 368,093	$ 347,844	$ 20,249	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 License Fees 2% of Total	Liability Insurance 7% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 11,668													
055	Interest-Other	4,446													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,537,406													
	Total Costs Allocable as Administration	1,553,520	73%												
167	DPH Licensing Fees	34,440	2%												
168	Liability Insurance	155,897	7%												
169	Quality Assurance Fees	396,133	19%												
174	Caregiver Training	0	0%												
	Total	2,139,990	100%						$ 2,139,990						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 8,772	$ -	$ -	$ -	$ 8,772	2,256	$ 1,638	$ 36	$ 164	$ 418	$ -	***
077	Specialized Support Surfaces			0	0	5,740	0	5,740	1,476	1,072	24	108	273	0	***
080	Physical Therapy			457,836	2,462	1,814	2,330	464,442	119,464	86,724	1,923	8,703	22,114	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			442,622	2,462	1,814	2,330	449,228	115,550	83,884	1,860	8,418	21,390	0	***
083	Speech Pathology			82,557	2,462	1,814	2,330	89,163	22,935	16,649	369	1,671	4,245	0	***
085	Pharmacy			422,537	0	0	0	422,537	108,685	78,900	1,749	7,918	20,119	0	***
090	Laboratory			80,402	0	0	0	80,402	20,681	15,013	333	1,507	3,828	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			106,026	0	0	0	106,026	27,272	19,798	439	1,987	5,048	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			4,232,509	1,183,286	944,019	313,180	6,672,995	1,716,427	1,246,036	27,623	125,041	317,727	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 - Pediatrics			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			13,204	2,676	1,972	2,533	20,385	5,243	3,806	84	382	971	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,139,990		$ 5,846,465	$ 1,193,349	$ 957,174	$ 322,704	$ 8,319,691	$ 2,139,990						
	Total Administrative Costs							$ 2,139,990		$ 1,553,520	$ 34,440	$ 155,897	$ 396,133	$ -	
	Unit Cost Multiplier							0.25721988							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 81,593	$ 35,337	$ 42,974	$ 159,905							
	TOTAL FACILITY COSTS							$ 10,619,586							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
					(Adj 1)	(Adj 2)					
	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							
155	Social Services	56	56	56							
160	Activities	1,752	1,752	1,752							
165	Administration	2,545	2,545	2,545							
166	Medical Records	143	143	143							
170	Inservice Education - Nursing	436	436	436							
	ANCILLARY SERVICES										
075	Patient Supplies									8,772	8,772
077	Specialized Support Surfaces									5,740	5,740
080	Physical Therapy	138	138	138						464,442	464,442
081	Respiratory Therapy									0	0
082	Occupational Therapy	138	138	138						449,228	449,228
083	Speech Pathology	138	138	138						89,163	89,163
085	Pharmacy									422,537	422,537
090	Laboratory									80,402	80,402
095	Home Health Services									0	0
100	Other Ancillary Services									106,026	106,026
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,680	12,680	12,680	398,830	119,649	4,398,720	4,398,720	4,398,720	6,672,995	6,672,995
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 - Pediatrics						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	150	150	150						20,385	20,385
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,348	21,853	21,799	398,830	119,649	4,398,720	4,398,720	4,398,720	8,319,691	8,319,691
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 49,244	$ 55,081			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.011195075	0.012522052			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 109,139	$ 280,046	$ 41,532	$ 742,562	$ 999	$ 31,257	$ 140,713	$ 45,405	$ 36,188
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.99423420	12.84672181	0.10413339	6.20617190	0.00022713	0.00710601	0.03198946	0.00545756	0.00434971
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 272,272	$ 14,977	$ 23,769	$ 431,764	$ 736	$ 44,690	$ 5,829	$ 33,457	$ 1,880
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.45925045	0.68704067	0.05959578	3.60859202	0.00016737	0.01015984	0.00132511	0.00402146	0.00022596
	TOTAL CAPITAL COSTS - SCH. 5	$ 368,093	$ 8,153	$ 910	$ 7,801	$ 53,376	$ 946	$ 29,584	$ 7,362	$ 42,974	$ 2,415
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.47095937	0.37308950	0.04172571	0.01956028	0.44610430	0.00021497	0.00672557	0.00167371	0.00516537	0.00029024

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 85,585	$ 0	$ 85,585	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,554	0	23,554	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	272,272	0	272,272	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 381,411	$ 0	$ 381,411	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 228,169	$ 0	$ 228,169	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,607	0	51,607	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,304	0	14,304	(Sch 4)
010		Housekeeping - Total	6300	$ 294,080	$ 0	$ 294,080	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	53,264	0	53,264	(Sch 5)
025		Depreciation: Equipment	7140	41,694	0	41,694	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,705	0	1,705	(Sch 5)
035		Leases and Rentals	7200	251,181	0	251,181	(Sch 5)
040		Property Taxes	7300	20,249	0	20,249	(Sch 5)
045		Property Insurance	7400	11,668	0	11,668	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	1,020	3,426	4,446	(Sch 6)
057		Subtotal 005 - 055		$ 1,056,272	$ 3,426	$ 1,059,698	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 20,956	$ 0	$ 20,956	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,333	0	12,333	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,695	0	17,695	(Sch 4)
060		Laundry and Linen - Total	6400	$ 50,984	$ 0	$ 50,984	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 524,243	$ 0	$ 524,243	(Sch 3)
065	.20-.39	Fringe Benefits	6500	126,422	0	126,422	(Sch 3)
065	.79	Agency Staff	6500	35,502	0	35,502	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	390,209	0	390,209	(Sch 4)
065		Dietary - Total	6500	$ 1,076,376	$ 0	$ 1,076,376	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
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	8,772	0	8,772	
075		Patient Supplies - Total	8100	$ 8,772	$ 0	$ 8,772	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	5,740	0	5,740	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 5,740	$ 0	$ 5,740	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	457,741	0	457,741	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	95	0	95	
080		Physical Therapy - Total	8200	$ 457,836	$ 0	$ 457,836	(Sch 2)
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	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
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	442,622	0	442,622	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	$ 442,622	$ 0	$ 442,622	(Sch 2)
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	82,557	0	82,557	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 82,557	$ 0	$ 82,557	(Sch 2)
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	422,537	0	422,537	
085		Pharmacy - Total	8300	$ 422,537	$ 0	$ 422,537	(Sch 2)
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	80,402	0	80,402	
090		Laboratory - Total	8400	$ 80,402	$ 0	$ 80,402	(Sch 2)
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	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
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	106,026	0	106,026	
100		Other Ancillary Services - Total	8900	$ 106,026	$ 0	$ 106,026	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute 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	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics 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	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 1,606,492	$ 0	$ 1,606,492	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,190,949	$ 0	$ 3,190,949	(Sch 2)
105	.20-.39	Fringe Benefits	6110	799,055	0	799,055	(Sch 2)
105	.49	Agency Staff	6110	138,180	0	138,180	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	270,536	0	270,536	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,398,720	$ 0	$ 4,398,720	
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 - Pediatrics					
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)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	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	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	13,204	0	13,204	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	$ 13,204	$ 0	$ 13,204	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,411,924	$ 0	$ 4,411,924	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 36,864	$ 0	$ 36,864	(Sch 2)
155	.20-.39	Fringe Benefits	6600	11,016	0	11,016	(Sch 2)
155	.49	Agency Staff	6600	1,364	0	1,364	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	$ 49,244	$ 0	$ 49,244	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 40,056	$ 0	$ 40,056	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,785	0	14,785	(Sch 2)
160	.49	Agency Staff	6700	240	0	240	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,658	0	21,658	(Sch 4)
160		Activities - Total	6700	$ 76,739	$ 0	$ 76,739	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 556,745	$ 0	$ 556,745	(Sch 6)
165	.20-.39	Fringe Benefits	6900	128,736	0	128,736	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	924,458	(72,533)	851,925	(Sch 6)
165		Administration - Total	6900	$ 1,609,939	$ (72,533)	$ 1,537,406	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 29,288	$ 0	$ 29,288	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	4,349	0	4,349	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	$ 33,637	$ 0	$ 33,637	
167		DPH Licensing Fees	6900	$ 34,440	$ 0	$ 34,440	(Sch 6)
168		Liability Insurance	6900	$ 159,323	$ (3,426)	$ 155,897	(Sch 6)
169		Quality Assurance Fees	6900	$ 396,133	$ 0	$ 396,133	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 83,728	$ 0	$ 83,728	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,234	0	16,234	(Sch 3)
170	.49	Agency Staff	6800	32,972	0	32,972	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	97	0	97	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 133,031	$ 0	$ 133,031	
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		$ 2,492,486	$ (75,959)	$ 2,416,527	
200		**Total**		**$ 10,694,534**	**$ (72,533)**	**$ 10,622,001**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 85,585	$	$ 85,585
005	2	Fringe Benefits		23,554		23,554
005	3	Agency Staff				0
005	4	Other - Nonlabor		272,272		272,272
005	5	Plant Operations and Maintenance - Total		$ 381,411	$ 0	$ 381,411
010		Housekeeping				
010	1	Salaries and Wages		$ 228,169	$	$ 228,169
010	2	Fringe Benefits		51,607		51,607
010	3	Agency Staff				0
010	4	Other - Nonlabor		14,304		14,304
010	5	Housekeeping - Total		$ 294,080	$ 0	$ 294,080
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		53,264		53,264
025	4	Depreciation: Equipment		41,694		41,694
030	4	Depreciation and Amortization - Other		1,705		1,705
035	4	Leases and Rentals		251,181		251,181
040	4	Property Taxes		20,249		20,249
045	4	Property Insurance		11,668		11,668
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		1,020		1,020
		Subtotal 005 - 055		1,056,272	0	1,056,272
060		Laundry and Linen				
060	1	Salaries and Wages		$ 20,956	$	$ 20,956
060	2	Fringe Benefits		12,333		12,333
060	3	Agency Staff				0
060	4	Other - Nonlabor		17,695		17,695
060	5	Laundry and Linen - Total		$ 50,984	$ 0	$ 50,984
065		Dietary				
065	1	Salaries and Wages		$ 524,243	$	$ 524,243
065	2	Fringe Benefits		126,422		126,422
065	3	Agency Staff		35,502		35,502
065	4	Other - Nonlabor		390,209		390,209
065	5	Dietary - Total		$ 1,076,376	$ 0	$ 1,076,376
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		8,772		8,772
075	5	Patient Supplies - Total		$ 8,772	$ 0	$ 8,772
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor		5,740		5,740
077	5	Specialized Support Surfaces - Total		$ 5,740	$ 0	$ 5,740

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		457,741		457,741
080	4	Other - Nonlabor		95		95
080	5	Physical Therapy - Total		$ 457,836	$ 0	$ 457,836
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		442,622		442,622
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 442,622	$ 0	$ 442,622
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		82,557		82,557
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 82,557	$ 0	$ 82,557
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		422,537		422,537
085	5	Pharmacy - Total		$ 422,537	$ 0	$ 422,537
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		80,402		80,402
090	5	Laboratory - Total		$ 80,402	$ 0	$ 80,402
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		106,026		106,026
100	5	Other Ancillary Services - Total		$ 106,026	$ 0	$ 106,026

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 1,606,492	$ 0	$ 1,606,492
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,190,949	$	$ 3,190,949
105	2	Fringe Benefits		799,055		799,055
105	3	Agency Staff		138,180		138,180
105	4	Other - Nonlabor		270,536		270,536
105	5	Skilled Nursing Care - Total		$ 4,398,720	$ 0	$ 4,398,720
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff		13,204		13,204
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 13,204	$ 0	$ 13,204
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,411,924	$ 0	$ 4,411,924
155		Social Services				
155	1	Salaries and Wages		$ 36,864	$	$ 36,864
155	2	Fringe Benefits		11,016		11,016
155	3	Agency Staff		1,364		1,364
155	4	Other - Nonlabor				0
155	5	Social Services - Total		$ 49,244	$ 0	$ 49,244
160		Activities				
160	1	Salaries and Wages		$ 40,056	$	$ 40,056
160	2	Fringe Benefits		14,785		14,785
160	3	Agency Staff		240		240
160	4	Other - Nonlabor		21,658		21,658
160	5	Activities - Total		$ 76,739	$ 0	$ 76,739

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: VICTORIA SPECIAL CARE CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT11306H

NPI: 1578576138

OSHPD Facility Number: 206370669

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 556,745	$	$ 556,745
165	2	Fringe Benefits		128,736		128,736
165	3	Agency Staff				0
165	4	Other - Nonlabor		924,458		924,458
165	5	Administration - Total		$ 1,609,939	$ 0	$ 1,609,939
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 29,288	$	$ 29,288
166	2	Medical Records - Fringe Benefits		4,349		4,349
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor				0
166	5	Medical Records - Total		$ 33,637	$ 0	$ 33,637
167	4	DPH Licensing Fees ***		$ 34,440	$	$ 34,440
168	4	Liability Insurance ***		$ 159,323	$	$ 159,323
169	4	Quality Assurance Fees ***		$ 396,133	$	$ 396,133
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 83,728	$	$ 83,728
170	2	Fringe Benefits		16,234		16,234
170	3	Agency Staff		32,972		32,972
170	4	Other - Nonlabor		97		97
170	5	Inservice Education - Nursing - Total		$ 133,031	$ 0	$ 133,031
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 2,492,486	$ 0	$ 2,492,486
200		**Total**		**$ 10,694,534**	**$ $ -**	**$ 10,694,534**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	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	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	3,426	3,426						
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
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	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(72,533)		(72,533)					
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							

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:	**Provider Number:**	**NPI:**	**OSHPD Facility Number:**	**Fiscal Period:**
VICTORIA SPECIAL CARE CENTER	ZZT11306H	1578576138	206370669	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0								
168	4	Liability Insurance	(3,426)		(3,426)						
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 - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	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								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($72,533)	0	0	(72,533)	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number/NPI	Adjustments
VICTORIA SPECIAL CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT11306H/1578576138	4

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
							MEMORANDUM ADJUSTMENTS			
1	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	0	398,830	398,830
	10.7	175	4	7	N/A		Total Statistics - Clean, Dry Pounds	0	398,830	398,830
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, and 2306			
							W&I Code, Section 14126.023			
2	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	119,649	119,649
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals	0	119,649	119,649
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2304, and 2306			
							W&I Code, Section 14126.023			

Provider Name	Fiscal Period	Provider Number/NPI	Adjustments
VICTORIA SPECIAL CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT11306H/1578576138	4

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
							RECLASSIFICATION OF REPORTED COSTS			
3	10.5	168	4	8A-2	168	4	Liability Insurance	$159,323	($3,426)	$155,897
	10.5	55	4	8A-2	55	4	Interest - Other	1,020	3,426	4,446
							To reclassify financing charges to the appropriate cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name	Fiscal Period	Provider Number/NPI	Adjustments
VICTORIA SPECIAL CARE CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT11306H/1578576138	4

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 REPORTED COSTS			
4	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Kennon S. Shea and Associates Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	$924,458	($72,533)	$851,925