

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VINTAGE ESTATES OF RICHMOND  
RICHMOND, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1821087966**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Gurdip Sohal**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 1, 2013

Matt Yarwood  
Administrator  
Vintage Estates of Richmond  
955 23<sup>rd</sup> Street  
Richmond, CA 94804

VINTAGE ESTATES OF RICHMOND  
NATIONAL PROVIDER IDENTIFIER (NPI) 1821087966  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Matt Yarwood  
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility No.:  
206071099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,121,293	\$ 94.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 325,321	\$ 27.44
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 238,375	\$ 20.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 47,585	\$ 4.01
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,670	\$ 1.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 7,632	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 10,334	\$ 0.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 154,622	\$ 13.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 374,540	\$ 31.60
11	Cost of Routine Service/Audited Total Costs	\$ 2,294,879	\$ 2,298,373	\$ 193.89
12	Total Patient Days (Adj )	11,854	11,854	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.60	\$ 193.89	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	11,510	11,507	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:**  
VINTAGE ESTATES OF RICHMOND

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

**Provider NPI:**  
1821087966

**OSHPD Facility No.:**  
206071099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
VINTAGE ESTATES OF RICHMOND

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

**Provider NPI:**  
1821087966

**OSHPD Facility No.:**  
206071099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 40,068	\$ 40,068		
160	Activities	61,258		\$ 61,258	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	13,797	0	0	13,797
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	14,915	0	0	14,915
083	Speech Pathology	3,676	0	0	3,676
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,019,967	40,068	61,258	1,121,293 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,153,681</b>	<b>\$ 40,068</b>	<b>\$ 61,258</b>	<b>\$ 1,153,681</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 40,043	\$ 40,043										
010	Housekeeping	86,650	-	\$ 86,650									
060	Laundry and Linen	0	1,079	2,335	\$ 3,414								
065	Dietary	170,390	3,731	8,073	0	\$ 182,194							
155	Social Services	N/A	2,956	6,396	0	0	\$ 9,352						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,520	3,288	0	0	0	0		\$ 4,808	\$ 4,808		
166	Medical Records	20,464	0	0	0	0	0	0		20,464		\$ 20,464	
170	Inservice Education - Nursing	13,642	0	0	0	0	0	0	\$ 13,642				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,071	2,318	0	0	0	0	0	3,390	20	84	\$ 3,493
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	25	108	133
080	Physical Therapy		99	214	0	0	0	0	0	313	39	165	516
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		91	197	0	0	0	0	0	288	42	177	507
083	Speech Pathology		0	0	0	0	0	0	0	0	10	42	52
085	Pharmacy		258	559	0	0	0	0	0	817	40	170	1,028
090	Laboratory		0	0	0	0	0	0	0	0	16	68	84
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	10	45	55
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		29,238	63,269	3,414	182,194	9,352	0	13,642	301,109	4,607	19,606	325,321 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 331,189	\$ 40,043	\$ 86,650	\$ 3,414	\$ 182,194	\$ 9,352	\$ -	\$ 13,642	\$ 305,917	\$ 4,808	\$ 20,464	\$ 331,189

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 66,440	\$ 66,440										
010	Housekeeping	12,120	0	\$ 12,120									
060	Laundry and Linen	18,162	1,790	327	\$ 20,279								
065	Dietary	88,688	6,190	1,129	0	\$ 96,007							
155	Social Services	503	4,904	895	0	0	\$ 6,302						
160	Activities	314	0	0	0	0	0	\$ 314					
165	Administration	N/A	2,521	460	0	0	0	0		\$ 2,981	\$ 2,981		
166	Medical Records	599	0	0	0	0	0	0		599		\$ 599	
170	Inservice Education - Nursing	59	0	0	0	0	0	0	\$ 59				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,778	324	0	0	0	0	0	2,102	12	2	\$ 2,117
077	Specialized Support Surfaces	9,454	0	0	0	0	0	0	0	9,454	16	3	9,473
080	Physical Therapy	0	164	30	0	0	0	0	0	194	24	5	223
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	151	28	0	0	0	0	0	179	26	5	210
083	Speech Pathology	0	0	0	0	0	0	0	0	0	6	1	7
085	Pharmacy	13,192	429	78	0	0	0	0	0	13,699	25	5	13,729
090	Laboratory	5,961	0	0	0	0	0	0	0	5,961	10	2	5,973
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,912	0	0	0	0	0	0	0	3,912	6	1	3,920
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	54,622	48,513	8,850	20,279	96,007	6,302	314	59	234,945	2,856	574	238,375 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 274,026</b>	<b>\$ 66,440</b>	<b>\$ 12,120</b>	<b>\$ 20,279</b>	<b>\$ 96,007</b>	<b>\$ 6,302</b>	<b>\$ 314</b>	<b>\$ 59</b>	<b>\$ 270,446</b>	<b>\$ 2,981</b>	<b>\$ 599</b>	<b>\$ 274,026</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 49,544	72%							
	Property Tax (line 40)	19,439	28%	\$ 68,983						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,859	0	0	\$ 1,859			
065	Dietary			6,427	0	0	0	\$ 6,427		
155	Social Services			5,092	0	0	0	0	\$ 5,092	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,618	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,846	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			170	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			157	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			445	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			50,369	0	0	1,859	6,427	5,092	0
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 68,983</b>	<b>100%</b>	<b>\$ 68,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,859</b>	<b>\$ 6,427</b>	<b>\$ 5,092</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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 72% Of Total	Property Tax 28% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 49,544	72%							
	Property Tax (line 40)	19,439	28%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,618	\$ 2,618				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,846	11	0	\$ 1,856	\$ 1,333	\$ 523
077	Specialized Support Surfaces			0	0	14	0	14	10	4
080	Physical Therapy			0	170	21	0	191	137	54
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	157	23	0	180	129	51
083	Speech Pathology			0	0	5	0	5	4	2
085	Pharmacy			0	445	22	0	467	335	132
090	Laboratory			0	0	9	0	9	6	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6	0	6	4	2
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	63,747	2,508	0	66,255	47,585	18,670
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 68,983	100%	\$ -	\$ 66,365	\$ 2,618	\$ -	\$ 68,983	\$ 49,544	\$ 19,439

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 1,552												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	389,378												
	Total Costs Allocable as Administration	390,930	68%											
167	CDPH Licensing Fees	7,966	1%											
168	Professional Liability Insurance	10,786	2%											
169	Quality Assurance Fees	161,388	28%											
174	Caregiver Training	0	0%											
	Total	571,070	100%						\$ 571,070					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,390	\$ 2,102	\$ 1,846	\$ 7,337	2,332	\$ 1,597	\$ 33	\$ 44	\$ 659	\$ -
077	Specialized Support Surfaces			0	0	9,454	0	9,454	3,005	2,057	42	57	849	0
080	Physical Therapy			13,797	313	194	170	14,473	4,601	3,150	64	87	1,300	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			14,915	288	179	157	15,539	4,940	3,382	69	93	1,396	0
083	Speech Pathology			3,676	0	0	0	3,676	1,169	800	16	22	330	0
085	Pharmacy			0	817	13,699	445	14,961	4,756	3,256	66	90	1,344	0
090	Laboratory			0	0	5,961	0	5,961	1,895	1,297	26	36	536	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,912	0	3,912	1,244	851	17	23	351	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,121,293	301,109	234,945	63,747	1,721,094	547,128	374,540	7,632	10,334	154,622	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 *
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 571,070		\$ 1,153,681	\$ 305,917	\$ 270,446	\$ 66,365	\$ 1,796,409	\$ 571,070					
	Total Administrative Costs							\$ 571,070		\$ 390,930	\$ 7,966	\$ 10,786	\$ 161,388	\$ -
	Unit Cost Multiplier							0.31789539						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 25,272	\$ 3,580	\$ 2,618	\$ 31,470							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,398,949						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	0									
010	Housekeeping	0	0								
060	Laundry and Linen	142	142	142							
065	Dietary	491	491	491							
155	Social Services	389	389	389							
160	Activities	0	0	0							
165	Administration	200	200	200							
166	Medical Records	0	0	0							
170	Inservice Education - Nursing	0	0	0							
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	141	141	141						7,337	7,337
077	Specialized Support Surfaces	0	0	0						9,454	9,454
080	Physical Therapy	13	13	13						14,473	14,473
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	12	12	12						15,539	15,539
083	Speech Pathology	0	0	0						3,676	3,676
085	Pharmacy	34	34	34						14,961	14,961
090	Laboratory	0	0	0						5,961	5,961
095	Home Health Services	0	0	0						0	0
100	Other Ancillary Services	0	0	0						3,912	3,912
101	Subacute Care Ancillary Services	0	0	0						0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0						0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	3,848	3,848	3,848	117,200	35,160	1,074,589	1,074,589	1,074,589	1,721,094	1,721,094
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
<b>NONREIMBURSABLE</b>											
139	Residential Care	0	0	0						0	0
140	Beauty and Barber	0	0	0						0	0
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	<b>5,270</b>	<b>5,270</b>	<b>5,270</b>	<b>117,200</b>	<b>35,160</b>	<b>1,074,589</b>	<b>1,074,589</b>	<b>1,074,589</b>	<b>1,796,409</b>	<b>1,796,409</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 40,068	\$ 61,258			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.037286814	0.057005981			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 40,043	\$ 86,650	\$ 3,414	\$ 182,194	\$ 9,352	\$ -	\$ 13,642	\$ 4,808	\$ 20,464
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		7.59829222	16.44212524	0.02912747	5.18184997	0.00870260	0.00000000	0.01269509	0.00267650	0.01139162
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 66,440	\$ 12,120	\$ 20,279	\$ 96,007	\$ 6,302	\$ 314	\$ 59	\$ 2,981	\$ 599
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		12.60721063	2.29981025	0.17302728	2.73058439	0.00586441	0.00029221	0.00005491	0.00165965	0.00033344
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 68,983	\$ -	\$ -	\$ 1,859	\$ 6,427	\$ 5,092	\$ -	\$ -	\$ 2,618	\$ -
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	13.08975332	0.00000000	0.00000000	0.01585960	0.18279491	0.00473848	0.00000000	0.00000000	0.00145733	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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	\$ 29,974	\$ 0	\$ 29,974	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,069	0	10,069	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	66,440	0	66,440	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 106,483	\$ 0	\$ 106,483	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 67,320	\$ 0	\$ 67,320	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,330	0	19,330	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,120	0	12,120	(Sch 4)
010		Housekeeping - Total	6300	\$ 98,770	\$ 0	\$ 98,770	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,718	0	16,718	(Sch 5)
025		Depreciation: Equipment	7140	4,201	0	4,201	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	19,439	0	19,439	(Sch 5)
045		Property Insurance	7400	1,552	0	1,552	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	28,625	0	28,625	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 275,788	\$ 0	\$ 275,788	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,162	0	18,162	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 18,162	\$ 0	\$ 18,162	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 134,499	\$ 0	\$ 134,499	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,891	0	35,891	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	88,688	0	88,688	(Sch 4)
065		Dietary - Total	6500	\$ 259,078	\$ 0	\$ 259,078	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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	9,454	0	9,454	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 9,454	\$ 0	\$ 9,454	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	13,797	0	13,797	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 13,797	\$ 0	\$ 13,797	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	14,915	0	14,915	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 14,915	\$ 0	\$ 14,915	
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	3,676	0	3,676	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 3,676	\$ 0	\$ 3,676	
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	13,192	0	13,192	(Sch 4)
085		Pharmacy - Total	8300	\$ 13,192	\$ 0	\$ 13,192	
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	5,961	0	5,961	(Sch 4)
090		Laboratory - Total	8400	\$ 5,961	\$ 0	\$ 5,961	
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	\$ 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	3,912	0	3,912	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,912	\$ 0	\$ 3,912	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 64,907	\$ 0	\$ 64,907	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 790,428	\$ 0	\$ 790,428	(Sch 2)
105	.20-.39	Fringe Benefits	6110	229,539	0	229,539	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	56,542	(1,920)	54,622	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,076,509	\$ (1,920)	\$ 1,074,589	
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	\$ 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	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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)
		<b>Other Nonreimbursable</b>				
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	\$ 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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 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		<b>Subtotal 105 - 145</b>		\$ 1,076,509	\$ (1,920)	\$ 1,074,589
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,867	\$ 0	\$ 30,867 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,201	0	9,201 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	503	0	503 (Sch 4)
155		Social Services - Total	6600	\$ 40,571	\$ 0	\$ 40,571

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider NPI:  
1821087966

OSHPD Facility Number:  
206071099

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	\$ 47,606	\$ 0	\$ 47,606	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,652	0	13,652	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	314	0	314	(Sch 4)
160		Activities - Total	6700	\$ 61,572	\$ 0	\$ 61,572	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 80,000	\$ 0	\$ 80,000	(Sch 6)
165	.20-.39	Fringe Benefits	6900	17,168	0	17,168	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	290,290	1,920	292,210	(Sch 6)
165		Administration - Total	6900	\$ 387,458	\$ 1,920	\$ 389,378	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 16,848	\$ 0	\$ 16,848	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,616	0	3,616	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	599	0	599	(Sch 4)
166		Medical Records - Total	6900	\$ 21,063	\$ 0	\$ 21,063	
167		CDPH Licensing Fees	6900	\$ 7,966	\$ 0	\$ 7,966	(Sch 6)
168		Professional Liability Insurance	6900	\$ 10,786	\$ 0	\$ 10,786	(Sch 6)
169		Quality Assurance Fees	6900	\$ 161,388	\$ 0	\$ 161,388	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,232	\$ 0	\$ 11,232	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,410	0	2,410	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	59	0	59	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 13,701	\$ 0	\$ 13,701	
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	
		<b>Subtotal 155 - 174</b>		\$ 704,505	\$ 1,920	\$ 706,425	
200		<b>Total</b>		\$ 2,398,949	\$ 0	\$ 2,398,949	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 69,220	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821087966	3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$69,220	\$69,220

Provider Name							Fiscal Period	Provider NPI		Adjustments
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1821087966		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$56,542	(\$1,920)	\$54,622
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	290,290	1,920	292,210
							To reclassify administration expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			

Provider Name							Fiscal Period			Provider NPI		Adjustments
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1821087966		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
3	4.1	5	2	1	15	N/A	Medi-Cal Days		11,510	(3)	11,507	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through March 29, 2013 Report Date: March 29, 2013 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					