

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VERMONT CARE CENTER  
TORRANCE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1952383168**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Cyrus Lam  
Auditor: Ken Lo**



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



EDMUND G. BROWN JR.  
GOVERNOR

March 19, 2013

Ramona T. Villaluz, Administrator  
Vermont Care Center  
22035 South Vermont Avenue  
Torrance, CA 90502

VERMONT CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI): 1952383168  
FISCAL PERIOD ENDED: DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments 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 Fee-For-Service Rates Development Division.

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified  
Enclosures

Ramona T. Villaluz  
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cc: Gloria A. Fonacier, Controller  
Unified Care Services  
2368 Torrance Boulevard, Suite 200  
Torrance, CA 90501

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

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility No.:  
206190075

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	\$ 4,089,447	\$ 70.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,394,226	\$ 24.14
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,003,098	\$ 17.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,065,981	\$ 18.46
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,374	\$ 0.56
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 42,578	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 326,311	\$ 5.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 696,121	\$ 12.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,014,476	\$ 17.57
11	Cost of Routine Service/Audited Total Costs	\$ 9,750,489.00	\$ 9,664,613	\$ 167.36
12	Total Patient Days (Adj )	57,747	57,747	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 168.85	\$ 167.36	
14	Overpayments (Adj )		\$ 0	
15	Medi-Cal Days (Adj 8)	47,575	47,630	
16	Medi-Cal Managed Care Days (Adj 9)		60	
<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:**  
VERMONT CARE CENTER

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

**Provider NPI:**  
1952383168

**OSHPD Facility No.:**  
206190075

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:**  
VERMONT CARE CENTER

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

**Provider NPI:**  
1952383168

**OSHPD Facility No.:**  
206190075

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	\$ 91,170	\$ 91,170		
160	Activities	342,517		\$ 342,517	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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	3,655,760	91,170	342,517	4,089,447 *
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>\$ 4,089,447</b>	<b>\$ 91,170</b>	<b>\$ 342,517</b>	<b>\$ 4,089,447</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VERMONT CARE CENTER

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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	\$ 416,593	\$ 416,593										
010	Housekeeping	190,142	5,431	\$ 195,573									
060	Laundry and Linen	194,463	14,247	6,777	\$ 215,487								
065	Dietary	393,980	34,988	16,642	0	\$ 445,610							
155	Social Services	N/A	2,708	1,288	0	0	\$ 3,996						
160	Activities	N/A	15,463	7,355	0	0	0	\$ 22,818					
165	Administration	N/A	13,878	6,601	0	0	0	0		\$ 20,480	\$ 20,480		
166	Medical Records	154,805	4,493	2,137	0	0	0	0		161,435		\$ 161,435	
170	Inservice Education - Nursing	84,955	0	0	0	0	0	0	\$ 84,955				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		892	424	0	0	0	0	0	1,317	52	412	\$ 1,781
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		12,340	5,869	0	0	0	0	0	18,209	874	6,892	25,975
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	726	5,726	6,453
083	Speech Pathology		0	0	0	0	0	0	0	0	6	50	56
085	Pharmacy		0	0	0	0	0	0	0	0	492	3,876	4,368
090	Laboratory		0	0	0	0	0	0	0	0	83	656	739
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	64	505	569
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		311,722	148,274	215,487	445,610	3,996	22,818	84,955	1,232,862	18,166	143,198	1,394,226
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		431	205	0	0	0	0	0	636	15	120	771
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,434,938</b>	<b>\$ 416,593</b>	<b>\$ 195,573</b>	<b>\$ 215,487</b>	<b>\$ 445,610</b>	<b>\$ 3,996</b>	<b>\$ 22,818</b>	<b>\$ 84,955</b>	<b>\$ 1,253,024</b>	<b>\$ 20,480</b>	<b>\$ 161,435</b>	<b>\$ 1,434,938</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VERMONT CARE CENTER

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 245,888	\$ 245,888										
010	Housekeeping	79,030	3,206	\$ 82,236									
060	Laundry and Linen	83,767	8,409	2,850	\$ 95,026								
065	Dietary	313,679	20,651	6,998	0	\$ 341,328							
155	Social Services	8,952	1,598	542	0	0	\$ 11,092						
160	Activities	26,374	9,127	3,093	0	0	0	\$ 38,594					
165	Administration	N/A	8,191	2,776	0	0	0	0		\$ 10,967	\$ 10,967		
166	Medical Records	21,637	2,652	899	0	0	0	0		25,187		\$ 25,187	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	16,638	527	178	0	0	0	0	0	17,343	28	64	\$ 17,435
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	291,327	7,283	2,468	0	0	0	0	0	301,078	468	1,075	302,622
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	293,769	0	0	0	0	0	0	0	293,769	389	893	295,051
083	Speech Pathology	2,569	0	0	0	0	0	0	0	2,569	3	8	2,580
085	Pharmacy	198,840	0	0	0	0	0	0	0	198,840	263	605	199,708
090	Laboratory	33,663	0	0	0	0	0	0	0	33,663	45	102	33,810
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,925	0	0	0	0	0	0	0	25,925	34	79	26,038
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	238,652	183,989	62,347	95,026	341,328	11,092	38,594	0	971,028	9,728	22,342	1,003,098
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	3,975	254	86	0	0	0	0	0	4,315	8	19	4,342
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,884,685</b>	<b>\$ 245,888</b>	<b>\$ 82,236</b>	<b>\$ 95,026</b>	<b>\$ 341,328</b>	<b>\$ 11,092</b>	<b>\$ 38,594</b>	<b>\$ -</b>	<b>\$ 1,848,530</b>	<b>\$ 10,967</b>	<b>\$ 25,187</b>	<b>\$ 1,884,685</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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)	\$ 1,108,408	97%							
	Property Tax (line 40)	33,663	3%	\$ 1,142,071						
005	Plant Operations and Maintenance			20,260	\$ 20,260					
010	Housekeeping			14,625	264	\$ 14,890				
060	Laundry and Linen			38,366	693	516	\$ 39,575			
065	Dietary			94,216	1,702	1,267	0	\$ 97,185		
155	Social Services			7,292	132	98	0	0	\$ 7,522	
160	Activities			41,639	752	560	0	0	0	\$ 42,951
165	Administration			37,372	675	503	0	0	0	0
166	Medical Records			12,098	218	163	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,403	43	32	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			33,228	600	447	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			839,411	15,160	11,289	39,575	97,185	7,522	42,951
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			1,160	21	16	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,142,071</b>	<b>100%</b>	<b>\$ 1,142,071</b>	<b>\$ 20,260</b>	<b>\$ 14,890</b>	<b>\$ 39,575</b>	<b>\$ 97,185</b>	<b>\$ 7,522</b>	<b>\$ 42,951</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,108,408	97%							
	Property Tax (line 40)	33,663	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 38,549	\$ 38,549				
166	Medical Records				12,479		\$ 12,479			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,479	98	32	\$ 2,609	\$ 2,532	\$ 77
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	34,275	1,646	533	36,454	35,379	1,074
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,367	443	1,810	1,757	53
083	Speech Pathology			0	0	12	4	16	15	0
085	Pharmacy			0	0	926	300	1,225	1,189	36
090	Laboratory			0	0	157	51	207	201	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	121	39	160	155	5
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	1,053,092	34,194	11,070	1,098,356	1,065,981	32,374 *
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	1,197	29	9	1,235	1,198	36
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 1,142,071	100%	\$ -	\$ 1,091,043	\$ 38,549	\$ 12,479	\$ 1,142,071	\$ 1,108,408	\$ 33,663

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VERMONT CARE CENTER

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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. 49% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 16% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 24,244												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,119,432												
	Total Costs Allocable as Administration	1,143,676	49%											
167	CDPH Licensing Fees	48,001	2%											
168	Professional Liability Insurance	367,869	16%											
169	Quality Assurance Fees	784,777	33%											
174	Caregiver Training	0	0%											
	Total	2,344,323	100%						\$ 2,344,323					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,317	\$ 17,343	\$ 2,479	\$ 21,139	5,984	\$ 2,919	\$ 123	\$ 939	\$ 2,003	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	18,209	301,078	34,275	353,563	100,080	48,824	2,049	15,704	33,502	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	293,769	0	293,769	83,155	40,567	1,703	13,049	27,837	0
083	Speech Pathology			0	0	2,569	0	2,569	727	355	15	114	243	0
085	Pharmacy			0	0	198,840	0	198,840	56,284	27,458	1,152	8,832	18,841	0
090	Laboratory			0	0	33,663	0	33,663	9,529	4,649	195	1,495	3,190	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25,925	0	25,925	7,338	3,580	150	1,152	2,457	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			4,089,447	1,232,862	971,028	1,053,092	7,346,428	2,079,487	1,014,476	42,578	326,311	696,121	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	636	4,315	1,197	6,148	1,740	849	36	273	583	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,344,323		\$ 4,089,447	\$ 1,253,024	\$ 1,848,530	\$ 1,091,043	\$ 8,282,044	\$ 2,344,323					
	Total Administrative Costs							\$ 2,344,323		\$ 1,143,676	\$ 48,001	\$ 367,869	\$ 784,777	\$ -
	Unit Cost Multiplier							0.28306093						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 181,914	\$ 36,155	\$ 51,028	\$ 269,097						
	<b>TOTAL FACILITY COSTS</b>							\$ 10,895,464						

\* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:  
VERMONT CARE CENTER

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	489									
010	Housekeeping	353	353								
060	Laundry and Linen	926	926	926							
065	Dietary	2,274	2,274	2,274							
155	Social Services	176	176	176							
160	Activities	1,005	1,005	1,005							
165	Administration	902	902	902							
166	Medical Records	292	292	292							
170	Inservice Education - Nursing										
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	58	58	58						21,139	21,139
077	Specialized Support Surfaces									0	0
080	Physical Therapy	802	802	802						353,563	353,563
081	Respiratory Therapy									0	0
082	Occupational Therapy									293,769	293,769
083	Speech Pathology									2,569	2,569
085	Pharmacy									198,840	198,840
090	Laboratory									33,663	33,663
095	Home Health Services									0	0
100	Other Ancillary Services									25,925	25,925
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	20,260	20,260	20,260	261,815	157,089	3,894,412	3,894,412	3,894,412	7,346,428	7,346,428
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
140	Beauty and Barber	28	28	28						6,148	6,148
145	Other Nonreimbursable									0	0
<b>TOTAL STATISTICS</b>		<b>27,565</b>	<b>27,076</b>	<b>26,723</b>	<b>261,815</b>	<b>157,089</b>	<b>3,894,412</b>	<b>3,894,412</b>	<b>3,894,412</b>	<b>8,282,044</b>	<b>8,282,044</b>
<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>							\$ 91,170	\$ 342,517			
<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>							0.023410466	0.08795089			
<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>			\$ 416,593	\$ 195,573	\$ 215,487	\$ 445,610	\$ 3,996	\$ 22,818	\$ 84,955	\$ 20,480	\$ 161,435
<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>			15.38606146	7.31853758	0.82305238	2.83667385	0.00102609	0.00585920	0.02181459	0.00247277	0.01949214
<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>			\$ 245,888	\$ 82,236	\$ 95,026	\$ 341,328	\$ 11,092	\$ 38,594	\$ -	\$ 10,967	\$ 25,187
<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>			9.08140050	3.07733916	0.36295091	2.17283180	0.00284817	0.00990998	0.00000000	0.00132421	0.00304120
<b>TOTAL CAPITAL COSTS - SCH. 5</b>		\$ 1,142,071	\$ 20,260	\$ 14,890	\$ 39,575	\$ 97,185	\$ 7,522	\$ 42,951	\$ -	\$ 38,549	\$ 12,479
<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>		41.43192454	0.74827194	0.55718330	0.15115564	0.61866077	0.00193143	0.01102890	0.00000000	0.00465454	0.00150679

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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	\$ 338,807	\$ (15,911)	\$ 322,896	(Sch 3)
005	.20-.39	Fringe Benefits	6200	96,501	(2,804)	93,697	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	245,888	0	245,888	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 681,196	\$ (18,715)	\$ 662,481	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 146,962	\$ 0	\$ 146,962	(Sch 3)
010	.20-.39	Fringe Benefits	6300	43,180	0	43,180	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	79,030	0	79,030	(Sch 4)
010		Housekeeping - Total	6300	\$ 269,172	\$ 0	\$ 269,172	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 9,310	\$ 9,310	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,398	0	17,398	(Sch 5)
025		Depreciation: Equipment	7140	37,066	0	37,066	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	997,281	47,353	1,044,634	(Sch 5)
040		Property Taxes	7300	33,663	0	33,663	(Sch 5)
045		Property Insurance	7400	24,244	0	24,244	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,060,020	\$ 37,948	\$ 2,097,968	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 148,665	\$ 0	\$ 148,665	(Sch 3)
060	.20-.39	Fringe Benefits	6400	45,798	0	45,798	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	83,767	0	83,767	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 278,230	\$ 0	\$ 278,230	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 308,862	\$ 0	\$ 308,862	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,118	0	85,118	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	313,679	0	313,679	(Sch 4)
065		Dietary - Total	6500	\$ 707,659	\$ 0	\$ 707,659	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,638	0	16,638	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,638	\$ 0	\$ 16,638	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	23,711	(23,711)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 23,711	\$ (23,711)	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	291,327	0	291,327	(Sch 4)
080		Physical Therapy - Total	8200	\$ 291,327	\$ 0	\$ 291,327	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	293,769	0	293,769	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 293,769	\$ 0	\$ 293,769	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,569	0	2,569	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,569	\$ 0	\$ 2,569	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	198,840	0	198,840	(Sch 4)
085		Pharmacy - Total	8300	\$ 198,840	\$ 0	\$ 198,840	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	33,663	0	33,663	(Sch 4)
090		Laboratory - Total	8400	\$ 33,663	\$ 0	\$ 33,663	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	25,925	0	25,925	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 25,925	\$ 0	\$ 25,925	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 886,442	\$ (23,711)	\$ 862,731	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,896,658	\$ (44,521)	\$ 2,852,137	(Sch 2)
105	.20-.39	Fringe Benefits	6110	779,234	(7,998)	771,236	(Sch 2)
105	.49	Agency Staff	6110	32,387	0	32,387	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	242,627	(3,975)	238,652	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,950,906	\$ (56,494)	\$ 3,894,412	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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	(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		3,975	3,975	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,975	\$ 3,975	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 3,950,906	\$ (52,519)	\$ 3,898,387	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 80,603	\$ (9,489)	\$ 71,114	(Sch 2)
155	.20-.39	Fringe Benefits	6600	21,761	(1,705)	20,056	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,952	0	8,952	(Sch 4)
155		Social Services - Total	6600	\$ 111,316	\$ (11,194)	\$ 100,122	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VERMONT CARE CENTER

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

Provider NPI:  
1952383168

OSHPD Facility Number:  
206190075

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	\$ 266,808	\$ 0	\$ 266,808	(Sch 2)
160	.20-.39	Fringe Benefits	6700	75,709	0	75,709	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	26,374	0	26,374	(Sch 4)
160		Activities - Total	6700	\$ 368,891	\$ 0	\$ 368,891	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 339,671	\$ 0	\$ 339,671	(Sch 6)
165	.20-.39	Fringe Benefits	6900	99,320	0	99,320	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	675,490	4,951	680,441	(Sch 6)
165		Administration - Total	6900	\$ 1,114,481	\$ 4,951	\$ 1,119,432	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 131,341	\$ (7,589)	\$ 123,752	(Sch 3)
166	.20-.39	Fringe Benefits	6900	32,416	(1,363)	31,053	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	21,637	0	21,637	(Sch 4)
166		Medical Records - Total	6900	\$ 185,394	\$ (8,952)	\$ 176,442	
167		CDPH Licensing Fees	6900	\$ 48,001	\$ 0	\$ 48,001	(Sch 6)
168		Professional Liability Insurance	6900	\$ 408,852	\$ (40,983)	\$ 367,869	(Sch 6)
169		Quality Assurance Fees	6900	\$ 784,777	\$ 0	\$ 784,777	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,660	\$ 0	\$ 66,660	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,295	0	18,295	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 84,955	\$ 0	\$ 84,955	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 3,106,667	\$ (56,178)	\$ 3,050,489	
200		<b>Total</b>		\$ 10,989,924	\$ (94,460)	\$ 10,895,464	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 117,351	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
VERMONT CARE CENTER

Provider NPI:  
1952383168

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206190075

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$94,460) (To Sch 8)	0	0	0	0	(91,380)	(3,080)	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
VERMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1952383168		9
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
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Group Health Insurance To include group health insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$117,351	\$117,351

Provider Name							Fiscal Period	Provider NPI		Adjustments
VERMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952383168		9
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>RECLASSIFICATIONS OF REPORTED COSTS</b>										
2	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	\$23,711	(\$23,711)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	675,490	(23,642)	651,848 *
	10.5	035	4	8A-1	035	4	Leases and Rentals To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	997,281	47,353	1,044,634
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$242,627	(\$3,975)	\$238,652
	10.5	140	4	8A-1	140	4	Beauty and Barber To reclassify beauty and barber expenses 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	0	3,975	3,975
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$651,848	\$40,983	\$692,831 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	408,852	(40,983)	367,869
5	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	\$0	\$36,733	\$36,733 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify capital expenses 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	* 692,831	(36,733)	656,098 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VERMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952383168		9
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>ADJUSTMENTS TO REPORTED COSTS</u></b>										
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$338,807	(\$15,911)	\$322,896
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	96,501	(2,804)	93,697
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	2,896,658	(44,521)	2,852,137
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	779,234	(7,998)	771,236
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	80,603	(9,489)	71,114
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	21,761	(1,705)	20,056
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	131,341	(7,589)	123,752
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	32,416	(1,363)	31,053
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
7	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	* \$36,733	(\$27,423)	\$9,310
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 656,098	24,343	680,441
							To adjust reported home office costs to agree with the Unified Care Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VERMONT CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1952383168		9
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
8	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Days to agree with the following Paid Claim Summary Report: Report Date: August 2, 2012 Payment Period: January 1, 2011 through June 30, 2012 Services Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.19 CMS Pub, 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	47,575	55	47,630
9	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	60	60