

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VINTAGE FAIRE NURSING AND REHABILITATION  
CENTER  
MODESTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1437291929**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: David Ellis**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: May 9, 2013

Carol Sparks  
Director of Reimbursement  
Covenant Care, Inc.  
27071 Aliso Creek Road, Suite 100  
Aliso Viejo, CA 92656

VINTAGE FAIRE NURSING AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1437291929  
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, and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, and the prior fiscal period's Medi-Cal program audit report.

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 Rate 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.

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

## Provider Name:

VINTAGE FAIRE NURSING AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1437291929

## OSHPD Facility No.:

206504004

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	\$ 3,736,514	\$ 109.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 737,399	\$ 21.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 720,518	\$ 21.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 780,903	\$ 22.93
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,812	\$ 1.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,057	\$ 0.47
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,095	\$ 1.76
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 328,337	\$ 9.64
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 897,641	\$ 26.36
11	Cost of Routine Service/Audited Total Costs	\$ 7,286,946	\$ 7,321,275	\$ 215.01
12	Total Patient Days (Adj )	34,051	34,051	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 214.00	\$ 215.01	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 6)	16,587	16,522	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<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 FAIRE NURSING AND REHABILITATION CENTER

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

**Provider NPI:**  
1437291929

**OSHPD Facility No.:**  
206504004

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	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility No.:  
206504004

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	\$ 181,764	\$ 181,764		
160	Activities	86,519		\$ 86,519	
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	3,468,231	181,764	86,519	3,736,514
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>\$ 3,736,514</b>	<b>\$ 181,764</b>	<b>\$ 86,519</b>	<b>\$ 3,736,514</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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	\$ 85,133	\$ 85,133										
010	Housekeeping	137,797	930	\$ 138,727									
060	Laundry and Linen	71,103	1,807	2,977	\$ 75,887								
065	Dietary	321,066	8,986	14,804	0	\$ 344,856							
155	Social Services	N/A	813	1,340	0	0	\$ 2,154						
160	Activities	N/A	5,256	8,659	0	0	0	\$ 13,915					
165	Administration	N/A	9,079	14,958	0	0	0	0		\$ 24,038	\$ 24,038		
166	Medical Records	95,374	604	994	0	0	0	0		96,972		\$ 96,972	
170	Inservice Education - Nursing	88,557	1,263	2,081	0	0	0	0	\$ 91,902				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		735	1,211	0	0	0	0	0	1,945	229	923	\$ 3,097
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,519	4,150	0	0	0	0	0	6,669	2,472	9,971	19,111
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,991	4,928	0	0	0	0	0	7,920	1,308	5,277	14,505
083	Speech Pathology		1,777	2,927	0	0	0	0	0	4,704	287	1,159	6,151
085	Pharmacy		975	1,606	0	0	0	0	0	2,580	1,989	8,023	12,592
090	Laboratory		0	0	0	0	0	0	0	0	291	1,174	1,465
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		157	259	0	0	0	0	0	417	346	1,396	2,159
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		46,390	76,429	75,887	344,856	2,154	13,915	91,902	651,531	17,057	68,811	737,399 *
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		851	1,402	0	0	0	0	0	2,253	59	239	2,551
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 799,030	\$ 85,133	\$ 138,727	\$ 75,887	\$ 344,856	\$ 2,154	\$ 13,915	\$ 91,902	\$ 678,020	\$ 24,038	\$ 96,972	\$ 799,030

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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	\$ 210,239	\$ 210,239										
010	Housekeeping	65,157	2,296	\$ 67,453									
060	Laundry and Linen	19,589	4,462	1,447	\$ 25,499								
065	Dietary	211,798	22,190	7,198	0	\$ 241,186							
155	Social Services	34,042	2,009	652	0	0	\$ 36,703						
160	Activities	9,392	12,979	4,210	0	0	0	\$ 26,581					
165	Administration	N/A	22,422	7,273	0	0	0	0		\$ 29,695	\$ 29,695		
166	Medical Records	51,060	1,490	483	0	0	0	0		53,034		\$ 53,034	
170	Inservice Education - Nursing	0	3,120	1,012	0	0	0	0	\$ 4,132				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	64,898	1,814	589	0	0	0	0	0	67,301	283	505	\$ 68,088
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	795,700	6,221	2,018	0	0	0	0	0	803,939	3,053	5,453	812,445
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	392,140	7,388	2,396	0	0	0	0	0	401,924	1,616	2,886	406,426
083	Speech Pathology	66,574	4,388	1,423	0	0	0	0	0	72,385	355	634	73,374
085	Pharmacy	658,638	2,407	781	0	0	0	0	0	661,826	2,457	4,388	668,670
090	Laboratory	98,882	0	0	0	0	0	0	0	98,882	360	642	99,884
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	114,858	389	126	0	0	0	0	0	115,373	428	764	116,564
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	175,989	114,562	37,162	25,499	241,186	36,703	26,581	4,132	661,814	21,071	37,633	720,518 *
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	5,235	2,101	682	0	0	0	0	0	8,018	73	131	8,222
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,974,191</b>	<b>\$ 210,239</b>	<b>\$ 67,453</b>	<b>\$ 25,499</b>	<b>\$ 241,186</b>	<b>\$ 36,703</b>	<b>\$ 26,581</b>	<b>\$ 4,132</b>	<b>\$ 2,891,462</b>	<b>\$ 29,695</b>	<b>\$ 53,034</b>	<b>\$ 2,974,191</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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)	\$ 921,113	95%							
	Property Tax (line 40)	51,678	5%	\$ 972,791						
005	Plant Operations and Maintenance			31,862	\$ 31,862					
010	Housekeeping			10,275	348	\$ 10,623				
060	Laundry and Linen			19,970	676	228	\$ 20,875			
065	Dietary			99,313	3,363	1,134	0	\$ 103,810		
155	Social Services			8,991	304	103	0	0	\$ 9,398	
160	Activities			58,088	1,967	663	0	0	0	\$ 60,718
165	Administration			100,349	3,398	1,145	0	0	0	0
166	Medical Records			6,671	226	76	0	0	0	0
170	Inservice Education - Nursing			13,963	473	159	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,121	275	93	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			27,843	943	318	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			33,063	1,120	377	0	0	0	0
083	Speech Pathology			19,639	665	224	0	0	0	0
085	Pharmacy			10,772	365	123	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			1,740	59	20	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			512,726	17,362	5,853	20,875	103,810	9,398	60,718
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			9,405	318	107	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 972,791</b>	<b>100%</b>	<b>\$ 972,791</b>	<b>\$ 31,862</b>	<b>\$ 10,623</b>	<b>\$ 20,875</b>	<b>\$ 103,810</b>	<b>\$ 9,398</b>	<b>\$ 60,718</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 921,113	95%							
	Property Tax (line 40)	51,678	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 104,893	\$ 104,893				
166	Medical Records				6,973		\$ 6,973			
170	Inservice Education - Nursing			\$ 14,595						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,488	998	66	\$ 9,553	\$ 9,046	\$ 507
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	29,103	10,785	717	40,605	38,448	2,157
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	34,560	5,708	379	40,647	38,488	2,159
083	Speech Pathology			0	20,528	1,254	83	21,865	20,704	1,162
085	Pharmacy			0	11,260	8,678	577	20,515	19,425	1,090
090	Laboratory			0	0	1,270	84	1,354	1,282	72
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,819	1,511	100	3,430	3,248	182
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			14,595	745,336	74,431	4,948	824,715	780,903	43,812
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	9,831	258	17	10,106	9,569	537
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 972,791	100%	\$ 14,595	\$ 860,926	\$ 104,893	\$ 6,973	\$ 972,791	\$ 921,113	\$ 51,678

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 17,345												
055	Interest - Other	7,497												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,240,166												
	Total Costs Allocable as Administration	1,265,008	69%											
167	CDPH Licensing Fees	22,628	1%											
168	Professional Liability Insurance	84,689	5%											
169	Quality Assurance Fees	462,712	25%											
174	Caregiver Training	0	0%											
	Total	1,835,037	100%						\$ 1,835,037					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,945	\$ 67,301	\$ 8,488	\$ 77,735	17,466	\$ 12,041	\$ 215	\$ 806	\$ 4,404	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	6,669	803,939	29,103	839,712	188,676	130,066	2,327	8,708	47,575	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	7,920	401,924	34,560	444,404	99,854	68,836	1,231	4,608	25,179	0
083	Speech Pathology			0	4,704	72,385	20,528	97,618	21,934	15,120	270	1,012	5,531	0
085	Pharmacy			0	2,580	661,826	11,260	675,666	151,816	104,657	1,872	7,006	38,281	0
090	Laboratory			0	0	98,882	0	98,882	22,218	15,316	274	1,025	5,602	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	417	115,373	1,819	117,609	26,426	18,217	326	1,220	6,663	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			3,736,514	651,531	661,814	745,336	5,795,195	1,302,130	897,641	16,057	60,095	328,337	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	2,253	8,018	9,831	20,102	4,517	3,114	56	208	1,139	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,835,037		\$ 3,736,514	\$ 678,020	\$ 2,891,462	\$ 860,926	\$ 8,166,922	\$ 1,835,037					
	Total Administrative Costs							\$ 1,835,037		\$ 1,265,008	\$ 22,628	\$ 84,689	\$ 462,712	\$ -
	Unit Cost Multiplier							0.22469138						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 121,010	\$ 82,729	\$ 111,865	\$ 315,604							
	<b>TOTAL FACILITY COSTS</b>							\$ 10,317,563						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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	769									
010	Housekeeping	248	248								
060	Laundry and Linen	482	482	482							
065	Dietary	2,397	2,397	2,397							
155	Social Services	217	217	217							
160	Activities	1,402	1,402	1,402							
165	Administration	2,422	2,422	2,422							
166	Medical Records	161	161	161							
170	Inservice Education - Nursing	337	337	337							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	196	196	196						77,735	77,735
077	Specialized Support Surfaces									0	0
080	Physical Therapy	672	672	672						839,712	839,712
081	Respiratory Therapy									0	0
082	Occupational Therapy	798	798	798						444,404	444,404
083	Speech Pathology	474	474	474						97,618	97,618
085	Pharmacy	260	260	260						675,666	675,666
090	Laboratory									98,882	98,882
095	Home Health Services									0	0
100	Other Ancillary Services	42	42	42						117,609	117,609
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,375	12,375	12,375	68,102	101,244	3,644,220	3,644,220	3,644,220	5,795,195	5,795,195
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	227	227	227						20,102	20,102
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>23,479</b>	<b>22,710</b>	<b>22,462</b>	<b>68,102</b>	<b>101,244</b>	<b>3,644,220</b>	<b>3,644,220</b>	<b>3,644,220</b>	<b>8,166,922</b>	<b>8,166,922</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 181,764	\$ 86,519			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.04987734	0.023741432			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 85,133	\$ 138,727	\$ 75,887	\$ 344,856	\$ 2,154	\$ 13,915	\$ 91,902	\$ 24,038	\$ 96,972
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		3.74870101	6.17606081	1.11430994	3.40618362	0.00059098	0.00381824	0.02521847	0.00294331	0.01187374
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 210,239	\$ 67,453	\$ 25,499	\$ 241,186	\$ 36,703	\$ 26,581	\$ 4,132	\$ 29,695	\$ 53,034
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.25755174	3.00297715	0.37441742	2.38222994	0.01007144	0.00729409	0.00113380	0.00363601	0.00649375
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 972,791	\$ 31,862	\$ 10,623	\$ 20,875	\$ 103,810	\$ 9,398	\$ 60,718	\$ 14,595	\$ 104,893	\$ 6,973
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	41.43238639	1.40297249	0.47293959	0.30651963	1.02534463	0.00257885	0.01666152	0.00400494	0.01284360	0.00085377

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1437291929

OSHPD Facility Number:

206504004

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	\$ 69,577	\$ 0	\$ 69,577	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,556	0	15,556	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	210,239	0	210,239	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 295,372	\$ 0	\$ 295,372	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 109,888	\$ 0	\$ 109,888	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,909	0	27,909	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	65,157	0	65,157	(Sch 4)
010		Housekeeping - Total	6300	\$ 202,954	\$ 0	\$ 202,954	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	115,297	0	115,297	(Sch 5)
025		Depreciation: Equipment	7140	25,383	264	25,647	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	780,169	0	780,169	(Sch 5)
040		Property Taxes	7300	51,678	0	51,678	(Sch 5)
045		Property Insurance	7400	17,345	0	17,345	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 7,497	\$ 0	\$ 7,497	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,495,695	\$ 264	\$ 1,495,959	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,843	\$ 0	\$ 51,843	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,260	0	19,260	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,589	0	19,589	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 90,692	\$ 0	\$ 90,692	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,027	\$ 0	\$ 253,027	(Sch 3)
065	.20-.39	Fringe Benefits	6500	68,039	0	68,039	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	211,798	0	211,798	(Sch 4)
065		Dietary - Total	6500	\$ 532,864	\$ 0	\$ 532,864	
070		Provision for Bad Debts	7700	\$	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	59,339	5,559	64,898	(Sch 4)
075		Patient Supplies - Total	8100	\$ 59,339	\$ 5,559	\$ 64,898	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

VINTAGE FAIRE NURSING AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1437291929

OSHPD Facility Number:

206504004

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	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	795,700	0	795,700	(Sch 4)
080		Physical Therapy - Total	8200	\$ 795,700	\$ 0	\$ 795,700	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	392,140	0	392,140	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 392,140	\$ 0	\$ 392,140	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	66,574	0	66,574	(Sch 4)
083		Speech Pathology - Total	8280	\$ 66,574	\$ 0	\$ 66,574	
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	658,638	0	658,638	(Sch 4)
085		Pharmacy - Total	8300	\$ 658,638	\$ 0	\$ 658,638	
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	98,882	0	98,882	(Sch 4)
090		Laboratory - Total	8400	\$ 98,882	\$ 0	\$ 98,882	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	114,858	0	114,858	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 114,858	\$ 0	\$ 114,858	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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		\$ 2,186,131	\$ 5,559	\$ 2,191,690	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,696,902	\$ (2,615)	\$ 2,694,287	(Sch 2)
105	.20-.39	Fringe Benefits	6110	774,445	(501)	773,944	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	182,048	(6,059)	175,989	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,653,395	\$ (9,175)	\$ 3,644,220	
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:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

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	5,235	0	5,235 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,235	\$ 0	\$ 5,235
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>		\$ 3,658,630	\$ (9,175)	\$ 3,649,455
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 140,574	\$ 0	\$ 140,574 (Sch 2)
155	.20-.39	Fringe Benefits	6600	41,190	0	41,190 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	34,042	0	34,042 (Sch 4)
155		Social Services - Total	6600	\$ 215,806	\$ 0	\$ 215,806

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE FAIRE NURSING AND REHABILITATION CENTER

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

Provider NPI:  
1437291929

OSHPD Facility Number:  
206504004

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 65,176	\$ 0	\$ 65,176	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,343	0	21,343	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,392	0	9,392	(Sch 4)
160		Activities - Total	6700	\$ 95,911	\$ 0	\$ 95,911	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 397,722	\$ 0	\$ 397,722	(Sch 6)
165	.20-.39	Fringe Benefits	6900	118,641	0	118,641	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	720,186	3,617	723,803	(Sch 6)
165		Administration - Total	6900	\$ 1,236,549	\$ 3,617	\$ 1,240,166	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 77,974	\$ 0	\$ 77,974	(Sch 3)
166	.20-.39	Fringe Benefits	6900	17,400	0	17,400	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	51,060	0	51,060	(Sch 4)
166		Medical Records - Total	6900	\$ 146,434	\$ 0	\$ 146,434	
167		CDPH Licensing Fees	6900	\$ 22,628	\$ 0	\$ 22,628	(Sch 6)
168		Professional Liability Insurance	6900	\$ 84,689	\$ 0	\$ 84,689	(Sch 6)
169		Quality Assurance Fees	6900	\$ 462,712	\$ 0	\$ 462,712	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 69,515	\$ 0	\$ 69,515	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,042	0	19,042	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,557	\$ 0	\$ 88,557	
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>		\$ 2,353,286	\$ 3,617	\$ 2,356,903	
200		<b>Total</b>		\$ 10,317,298	\$ 265	\$ 10,317,563	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 372,220	
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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 FAIRE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1437291929		6
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	Not Reported			8	210		Total Facility 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 230			\$0	\$372,220	\$372,220

Provider Name							Fiscal Period	Provider NPI		Adjustments
VINTAGE FAIRE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437291929		6
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$59,339	\$4,372	\$63,711 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	182,048	(4,372)	177,676 *
							To reclassify oxygen expense not included in the routine rate to a separately billable cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)			
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$63,711	\$1,187	\$64,898
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 177,676	(1,187)	176,489 *
							To reclassify alternating mattresses expense not included in the routine rate to a separately billable cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VINTAGE FAIRE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437291929		6
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>										
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,696,902	(\$2,615)	\$2,694,287
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	774,445	(501)	773,944
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 176,489	(500)	175,989
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	720,186	3,617	723,803
							To adjust the reported home office costs to agree with the filed Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			
5	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$25,383	\$264	\$25,647
							To include mattress depreciation expense based on the useful life that was established during the prior year's Medi-Cal Cost Report audit. 42 CFR 413.20 and 413.134 / CMS Pub. 15-1, Sections 104.8, 108.1, 108.2 and 2300			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
VINTAGE FAIRE NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1437291929		6
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>										
6	4.1	5	2	1	15	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data. Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 2012 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	16,587	(65)	16,522	