APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

VERMONT CARE CENTER
TORRANCE, CALIFORNIA
PROVIDER NUMBER: LTC06433J
NATIONAL PROVIDER IDENTIFIER: 1952383168

FISCAL PERIOD ENDED
DECEMBER 31, 2008

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Tony Martinez

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

December 12, 2012

Gloria Fonacier, Controller
Unified Care Services
2368 Torrance Boulevard, Suite 200
Torrance, CA 90501

In the Matter of:

VERMONT CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1952383168
FISCAL PERIOD ENDED: DECEMBER 31, 2008
CASE NUMBER: NF13-1208-229K-TW

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 28, 2012, the following revisions are made to the Medi-Cal audit report dated May 11, 2010.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 7,678,038	$ 114.30
Revision	1,202,651	17.91
Revised Cost and Cost Per Day	$ 8,880,689	$ 132.21

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Administrator
Vermont Care Center
22035 South Vermont
Torrance, CA 90501

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
VERMONT CARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC06433J

Provider NPI:
1952383168

OSHPD Facility No.:
206190075

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 3,939,491	$ 3,939,491	$ 58.65
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 665,218	$ 1,315,356	$ 19.58
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 612,995	$ 1,042,561	$ 15.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 795,600	$ 887,010	$ 13.21
5	Property Taxes (Sch. 5, Ln. 105)	$ 20,409	$ 22,754	$ 0.34
6	Facility License Fees (Sch. 6, Ln. 105)	$ 46,011	$ 46,828	$ 0.70
7	Liability Insurance (Sch. 6, Ln. 105)	$ 342,846	$ 348,932	$ 5.19
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 517,390	$ 526,576	$ 7.84
10	Cost of Administration (Sch. 6, Ln. 105)	$ 738,077	$ 751,181	$ 11.18
11	Cost of Routine Service/Audited Total Costs	$ 7,678,038	$ 8,880,689	$ 132.21
12	Total Patient Days (Rev)	67,172	67,172	
13	Cost Per Patient Day (Cost Divided by Days)	$ 114.30	$ 132.21	
14	Overpayments (Rev)	$	$ 0	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
16	Total Patient Days (Rev)		0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
20	Total Patient Days (Rev)		0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
24	Total Patient Days (Rev)		0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
VERMONT CARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC06433J

Provider NPI:
1952383168

OSHPD Facility No.:
206190075

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
VERMONT CARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC06433J

Provider NPI:
1952383168

OSHPD Facility No.:
206190075

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 109,927	$ 109,927			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	300,947		$ 300,947		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	66,513	0	0	$ 66,513	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	159,003	0	0	159,003	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	150,460	0	0	150,460	
83.00	Speech Pathology	2,755	0	0	2,755	
85.00	Pharmacy	165,711	0	0	165,711	
90.00	Laboratory	20,874	0	0	20,874	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	19,523	0	0	19,523	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	3,528,617	109,927	300,947	3,939,491	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	0	0	0	0	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 4,524,330	$ 109,927	$ 300,947	$ 4,524,330	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: VERMONT CARE CENTER
Provider Number: LTC06433J
Provider NPI: 1952383168
OSHPD Facility Number: 206190075
Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 358,394	$ 358,394											
10.00	Housekeeping	164,311	4,673	$ 168,984										
60.00	Laundry and Linen	177,105	12,258	5,856	$ 195,218									
65.00	Dietary	419,571	22,119	10,567	0	$ 452,257								
155.00	Social Services	N/A	2,330	1,113	0	0	$ 3,443							
160.00	Activities	N/A	21,272	10,162	0	0	0	$ 31,434						
165.00	Administration	N/A	11,940	5,704	0	0	0	0		$ 17,644	$ 17,644			
165.00	Medical Records	144,060	3,865	1,847	0	0	0	0		149,772		$ 149,772		
170.00	Inservice Education - Nursing	90,792	0	0	0	0	0	0	$ 90,792					
	ANCILLARY SERVICES													
75.00	Patient Supplies		1,483	708	0	0	0	0	0	2,191	171	1,448	$ 3,810	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	19	158	177	
80.00	Physical Therapy		9,107	4,351	0	0	0	0	0	13,458	473	4,018	17,950	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	347	2,941	3,288	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	6	54	60	
85.00	Pharmacy		3,839	1,834	0	0	0	0	0	5,673	427	3,623	9,723	
90.00	Laboratory		0	0	0	0	0	0	0	0	48	408	456	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	45	382	427	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		263,630	125,944	195,218	452,257	3,443	31,434	90,792	1,162,718	16,086	136,551	1,315,356	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,880	898	0	0	0	0	0	2,778	22	188	2,988	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,354,233	$ 358,394	$ 168,984	$ 195,218	$ 452,257	$ 3,443	$ 31,434	$ 90,792	$ 1,186,817	$ 17,644	$ 149,772	$ 1,354,233	

* (To Schedule 1)

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

Provider Name: VERMONT CARE CENTER
Provider Number: LTC06433J
Provider Number: 1952383168
OSHPD Facility Number: 206190075
Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 262,198	$ 262,198											
10.00	Housekeeping	65,543	3,419	$ 68,962										
60.00	Laundry and Linen	62,904	8,968	2,390	$ 74,261									
65.00	Dietary	334,278	16,182	4,312	0	$ 354,773								
155.00	Social Services	7,086	1,704	454	0	0	$ 9,245							
160.00	Activities	27,489	15,562	4,147	0	0	0	$ 47,199						
165.00	Administration	N/A	8,735	2,328	0	0	0	0		$ 11,063	$ 11,063			
165.00	Medical Records	18,818	2,828	754	0	0	0	0		22,399		$ 22,399		
170.00	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	1,085	289	0	0	0	0	0	1,374	107	217	$ 1,697	
77.00	Specialized Support Surfaces	8,087	0	0	0	0	0	0	0	8,087	12	24	8,122	
80.00	Physical Therapy	0	6,663	1,776	0	0	0	0	0	8,438	297	601	9,336	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	217	440	657	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	4	8	12	
85.00	Pharmacy	0	2,808	748	0	0	0	0	0	3,557	268	542	4,366	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	30	61	91	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	28	57	85	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	282,309	192,869	51,397	74,261	354,773	9,245	47,199	0	1,012,053	10,086	20,422	1,042,561	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,375	366	0	0	0	0	0	1,742	14	28	1,784	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,068,712	$ 262,198	$ 68,962	$ 74,261	$ 354,773	$ 9,245	$ 47,199	$ -	$ 1,035,250	$ 11,063	$ 22,399	$ 1,068,712	

* (To Schedule 1)

STATE OF CALIFORNIA

SCHEDULE 5

ALLOCATION OF CAPITAL COSTS

Provider Name:
VERMONT CARE CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
LTC06433J

Provider NPI:
1952383168

OSHPD Facility Number:
206190075

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45	$ 933,743	97%							
	Property Tax (line 40)	23,953	3%	$ 957,696						
5.00	Plant Operations and Maintenance			16,990	$ 16,990					
10.00	Housekeeping			12,265	222	$ 12,486				
60.00	Laundry and Linen			32,173	581	433	$ 33,187			
65.00	Dietary			58,058	1,049	781	0	$ 59,887		
155.00	Social Services			6,115	110	82	0	0	$ 6,308	
160.00	Activities			55,834	1,008	751	0	0	0	$ 57,594
165.00	Administration			31,339	566	421	0	0	0	0
165.00	Medical Records			10,145	183	136	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			3,891	70	52	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			23,904	432	321	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			10,076	182	136	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			691,970	12,498	9,306	33,187	59,887	6,308	57,594
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			4,934	89	66	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 957,696	100%	$ 957,696	$ 16,990	$ 12,486	$ 33,187	$ 59,887	$ 6,308	$ 57,594

ALLOCATION OF CAPITAL COSTS

Provider Name: VERMONT CARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC06433J

Provider NPI: 1952383168

OSHPD Facility Number: 206190075

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 97% Of Total	Property Tax 3% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 933,743	97%								
	Property Tax (line 40)	23,953	3%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 32,327	$ 32,327					
165.00	Medical Records				10,465		$ 10,465				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	4,014	313	101	$ 4,428	$ 4,317	$ 111	
77.00	Specialized Support Surfaces			0	0	34	11	45	44	1	
80.00	Physical Therapy			0	24,657	867	281	25,806	25,160	645	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	0	635	206	840	819	21	
83.00	Speech Pathology			0	0	12	4	15	15	0	
85.00	Pharmacy			0	10,393	782	253	11,429	11,143	286	
90.00	Laboratory			0	0	88	29	117	114	3	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	82	27	109	106	3	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	870,750	29,473	9,541	909,765	887,010	22,754	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	5,089	41	13	5,143	5,014	129	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 957,696	100%	$ -	$ 914,904	$ 32,327	$ 10,465	$ 957,696	$ 933,743	$ 23,953	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: VERMONT CARE CENTER
Provider Number: LTC06433J
Provider NPI: 1952383168
OSHPD Facility Number: 206190075
Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 45% of Total	Facility License Fees 3% of Total	Liability Insurance 21% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 31% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 25,573													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	798,337													
	Total Costs Allocable as Adminstration	823,910	45%												
165.07	Facility License Fees	51,362	3%												
165.08	Liability Insurance	382,716	21%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	577,559	31%												
	Total	1,835,547	100%						$ 1,835,547						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 66,513	$ 2,191	$ 1,374	$ 4,014	$ 74,091	17,751	$ 7,968	$ 497	$ 3,701	$ -	$ 5,585	
77.00	Specialized Support Surfaces			0	0	8,087	0	8,087	1,938	870	54	404	0	610	
80.00	Physical Therapy			159,003	13,458	8,438	24,657	205,556	49,249	22,106	1,378	10,268	0	15,496	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			150,460	0	0	0	150,460	36,048	16,181	1,009	7,516	0	11,343	
83.00	Speech Pathology			2,755	0	0	0	2,755	660	296	18	138	0	208	
85.00	Pharmacy			165,711	5,673	3,557	10,393	185,334	44,404	19,931	1,242	9,258	0	13,972	
90.00	Laboratory			20,874	0	0	0	20,874	5,001	2,245	140	1,043	0	1,574	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			19,523	0	0	0	19,523	4,677	2,100	131	975	0	1,472	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			3,939,491	1,162,718	1,012,053	870,750	6,985,012	1,673,517	751,181	46,828	348,932	0	526,576	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	2,778	1,742	5,089	9,608	2,302	1,033	64	480	0	724	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,835,547		$ 4,524,330	$ 1,186,817	$ 1,035,250	$ 914,904	$ 7,661,301	$ 1,835,547						
	Total Administrative Costs							$ 1,835,547		$ 823,910	$ 51,362	$ 382,716	$ -	$ 577,559	
	Unit Cost Multiplier							0.23958685							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 167,416	$ 33,462	$ 32,327	$ 233,205							
	TOTAL FACILITY COSTS							$ 9,730,053							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
VERMONT CARE CENTER	LTC06433J	1952383168	206190075	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev 1)	(Rev 2)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	489									
10	Housekeeping	353	353								
60	Laundry and Linen	926	926	926							
65	Dietary	1,671	1,671	1,671							
155	Social Services	176	176	176							
160	Activities	1,607	1,607	1,607							
165	Administration	902	902	902							
165	Medical Records	292	292	292							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	112	112	112						74,091	74,091
77	Specialized Support Surfaces									8,087	8,087
80	Physical Therapy	688	688	688						205,556	205,556
81	Respiratory Therapy									0	0
82	Occupational Therapy									150,460	150,460
83	Speech Pathology									2,755	2,755
85	Pharmacy	290	290	290						185,334	185,334
90	Laboratory									20,874	20,874
95	Home Health Services									0	0
100	Other Ancillary Services									19,523	19,523
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	19,916	19,916	19,916	151,137	201,516	3,810,926	3,810,926	3,810,926	6,985,012	6,985,012
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	142	142	142						9,608	9,608
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	27,564	27,075	26,722	151,137	201,516	3,810,926	3,810,926	3,810,926	7,661,301	7,661,301
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 109,927	$ 300,947			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02884522	0.078969521			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 358,394	$ 168,984	$ 195,218	$ 452,257	$ 3,443	$ 31,434	$ 90,792	$ 17,644	$ 149,772
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		13.23708218	6.32376656	1.29166482	2.24427429	0.00090338	0.00824846	0.02382413	0.00230299	0.01954913
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 262,198	$ 68,962	$ 74,261	$ 354,773	$ 9,245	$ 47,199	$ -	$ 11,063	$ 22,399
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.68413666	2.58070130	0.49135050	1.76051800	0.00242582	0.01238507	0.00000000	0.00144400	0.00292370
	TOTAL CAPITAL COSTS - SCH. 5	$ 957,696	$ 16,990	$ 12,486	$ 33,187	$ 59,887	$ 6,308	$ 57,594	$ -	$ 32,327	$ 10,465
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.74444928	0.62751748	0.46726683	0.21958310	0.29718414	0.00165516	0.01511277	0.00000000	0.00421952	0.00136596

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: VERMONT CARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC06433J

Provider NPI: 1952383168

OSHPD Facility Number: 206190075

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISED ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	291,935	0	291,935	0	291,935	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	66,459	0	66,459	0	66,459	(Sch 3)
5.03	.79	Agency Staff	6200		0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	262,198	0	262,198	0	262,198	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 620,592	$ 0	$ 620,592	$ 0	$ 620,592	
10.00		Housekeeping	6300	$	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	131,967	0	131,967	0	131,967	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	32,344	0	32,344	0	32,344	(Sch 3)
10.03	.79	Agency Staff	6300		0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	65,543	0	65,543	0	65,543	(Sch 4)
10.05		Housekeeping - Total	6300	$ 229,854	$ 0	$ 229,854	$ 0	$ 229,854	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$		$ 0	$ 0	$ 0	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	7,987		7,987	0	7,987	(Sch 5)
25.00		Depreciation: Equipment	7140	6,989		6,989	0	6,989	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160			0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	918,767		918,767	0	918,767	(Sch 5)
40.00		Property Taxes	7300	23,953		23,953	0	23,953	(Sch 5)
45.00		Property Insurance	7400	25,573		25,573	0	25,573	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500			0	0	0	(Sch 5)
55.00		Interest-Other	7600			0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 1,833,715	$ 0	$ 1,833,715	$ 0	$ 1,833,715	
60.00		Laundry and Linen	6400	$	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	142,006	0	142,006	0	142,006	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	35,099	0	35,099	0	35,099	(Sch 3)
60.03	.79	Agency Staff	6400		0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	62,904	0	62,904	0	62,904	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 240,009	$ 0	$ 240,009	$ 0	$ 240,009	
65.00		Dietary	6500	$	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	344,081	0	344,081	0	344,081	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	75,490	0	75,490	0	75,490	(Sch 3)
65.03	.79	Agency Staff	6500		0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	334278	0	334,278	0	334,278	(Sch 4)
65.05		Dietary - Total	6500	$ 753,849	$ 0	$ 753,849	$ 0	$ 753,849	
70.00		Provision for Bad Debts	7700	$		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 66,513	$ 0	$ 66,513	$ 0	$ 66,513	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100		0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100		0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100		0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100		0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 66,513	$ 0	$ 66,513	$ 0	$ 66,513	
77.00		Specialized Support Surfaces	8150	8,087		$ 8,087	$ 0	$ 8,087	(Sch 4)
80.00		Physical Therapy	8200	$ 159,003	$ 0	$ 159,003	$ 0	$ 159,003	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200		0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200		0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200		0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200		0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 159,003	$ 0	$ 159,003	$ 0	$ 159,003	
81.00		Respiratory Therapy	8220	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220		0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220		0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220		0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220		0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: VERMONT CARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC06433J

Provider NPI: 1952383168

OSHPD Facility Number: 206190075

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISED ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 150,460	$ 0	$ 150,460	$ 0	$ 150,460	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250		0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250		0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250		0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250		0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 150,460	$ 0	$ 150,460	$ 0	$ 150,460	
83.00		Speech Pathology	8280	$ 2,755	$ 0	$ 2,755	$ 0	$ 2,755	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280		0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280		0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280		0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280		0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 2,755	$ 0	$ 2,755	$ 0	$ 2,755	
85.00		Pharmacy	8300	$ 165,711	$ 0	$ 165,711	$ 0	$ 165,711	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300		0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300		0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300		0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300		0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 165,711	$ 0	$ 165,711	$ 0	$ 165,711	
90.00		Laboratory	8400	$ 20,874	$ 0	$ 20,874	$ 0	$ 20,874	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400		0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400		0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400		0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400		0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 20,874	$ 0	$ 20,874	$ 0	$ 20,874	
95.00		Home Health Services	8800	$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800		0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800		0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800		0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800		0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 19,523	$ 0	$ 19,523	$ 0	$ 19,523	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900		0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900		0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900		0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900		0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 19,523	$ 0	$ 19,523	$ 0	$ 19,523	
100.06		Subacute Ancillary Services		$	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages			0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits			0	0	0	0	(Sch 2)
100.09	.79	Agency Staff			0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor			0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 592,926	$ 0	$ 592,926	$ 0	$ 592,926	
		Routine Services							
105.00		Skilled Nursing Care	6110	$	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	2,919,943	0	2,919,943	0	2,919,943	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	608,674	0	608,674	0	608,674	(Sch 2)
105.03	.49	Agency Staff	6110		0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	282,309	0	282,309	0	282,309	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 3,810,926	$ 0	$ 3,810,926	$ 0	$ 3,810,926	
110.00		Intermediate Care	6120	$		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130			0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140			0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: VERMONT CARE CENTER

Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number: LTC06433J

Provider NPI: 1952383168

OSHPD Facility Number: 206190075

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISED ADJUSTMENTS (SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150		0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150		0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150		0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150		0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180			0	0	0	(Sch 2)
135.00		Other Routine Services	6190			0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900			0	0	0	(Sch 2)
145.00		Other Nonreimbursable	9100			0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 3,810,926	$ 0	$ 3,810,926	$ 0	$ 3,810,926	
155.00		Social Services	6600	$	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	90,284	0	90,284	0	90,284	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	19,643	0	19,643	0	19,643	(Sch 2)
155.03	.79	Agency Staff	6600		0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	7,086	0	7,086	0	7,086	(Sch 4)
155.05		Social Services - Total	6600	$ 117,013	$ 0	$ 117,013	$ 0	$ 117,013	
160.00		Activities	6700	$	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	244,552	0	244,552	0	244,552	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	56,395	0	56,395	0	56,395	(Sch 2)
160.03	.79	Agency Staff	6700		0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	27,489	0	27,489	0	27,489	(Sch 4)
160.05		Activities - Total	6700	$ 328,436	$ 0	$ 328,436	$ 0	$ 328,436	
165.00		Administration	6900	$	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	286,566	0	286,566	0	286,566	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	61,590	0	61,590	0	61,590	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	120,443	0	120,443	0	120,443	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	23,617	0	23,617	0	23,617	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	18,818	0	18,818	0	18,818	(Sch 4)
165.07		Facility License Fees	6900	51,362	0	51,362	0	51,362	(Sch 6)
165.08		Liability Insurance	6900	382,716	0	382,716	0	382,716	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	577,559	0	577,559	0	577,559	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	450,181	0	450,181	0	450,181	(Sch 6)
165.12		Administration - Total	6900	$ 1,972,852	$ 0	$ 1,972,852	$ 0	$ 1,972,852	
170.00		Inservice Education - Nursing	6800	$	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	74,892	0	74,892	0	74,892	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	15,900	0	15,900	0	15,900	(Sch 3)
170.03	.79	Agency Staff	6800		0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800		0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 90,792	$ 0	$ 90,792	$ 0	$ 90,792	
171.00		**Subtotal 155 - 170.05**		$ 2,509,093	$ 0	$ 2,509,093	$ 0	$ 2,509,093	
175.00		**Total**		**$ 9,740,518**	**$ 0**	**$ 9,740,518**	**$ 0**	**$ 9,740,518**	

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

Provider Name: VERMONT CARE CENTER
Provider Number: LTC06433J
Provider NPI: 1952383168
OSHPD Facility Number: 206190075
Fiscal Period: JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

		TOTAL REV (Pages 1 & 2)	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									

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		TOTAL REV (Pages 1 & 2)	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	0									

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		TOTAL REV (Pages 1 & 2)	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ	REVISED ADJ
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
VERMONT CARE CENTER	JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1952383168	2

Report References									
	COST REPORT			REVISED. REPORT					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Appeal Adjustments	As Adjusted	Increase (Decrease)	As Revised
						REVISIONS TO AUDITED STATISTICS			
1	11.1(1 of 3)	40	4	7	105.00	Skilled Nursing Care (Pounds of Laundry)	0	151,137	151,137
	11.1(1 of 3)	85	4	7	N/A	Total - Pounds of Laundry	0	151,137	151,137
2	11.1(2 of 3)	40	5	7	105.00	Skilled Nursing Care (Dietary Meals)	0	201,516	201,516
	11.1(2 of 3)	85	5	7	N/A	Total - Dietary Meals	0	201,516	201,516

Appeal Findings - Issue 1
(Source: Report of Findings dated November 28, 2012)