

**REPORT  
ON THE  
RATE SETTING AUDIT**

**VINTAGE ESTATES OF RICHMOND  
RICHMOND, CALIFORNIA  
PROVIDER NUMBER: ZZR06472I AND  
NPI NUMBER: 1821087966**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 25, 2011

Elizabeth Gonzalez  
Payroll and Benefits Administrator  
SR Management Services, Inc.  
718 Bartlett Avenue  
Hayward, CA 94541

PROVIDER: VINTAGE ESTATES OF RICHMOND  
PROVIDER NUMBER: ZZR06472I  
NPI NUMBER: 1821087966  
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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 Rate Development Branch.

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.

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(916) 440-7700

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

If you have questions regarding this report you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
VINTAGE ESTATES OF RICHMOND

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

**Provider Number:**  
ZZR06472I

**NPI:**  
1821087966

**OSHPD Facility No.:**  
206071099

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,034,076	\$ 90.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 304,065	\$ 26.56
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 227,108	\$ 19.84
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 47,109	\$ 4.11
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,205	\$ 1.50
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,334	\$ 0.82
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 15,652	\$ 1.37
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 109,032	\$ 9.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 253,226	\$ 22.12
11	Cost of Routine Service/Audited Total Costs	\$ 2,014,348	\$ 2,016,806	\$ 176.16
12	Total Patient Days (Adj )	11,449	11,449	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.94	\$ 176.16	
14	Overpayments (Adj )	\$ 0	\$ 0	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
VINTAGE ESTATES OF RICHMOND

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

**Provider Number:**  
ZZR06472I

**NPI:**  
1821087966

**OSHPD Facility No.:**  
206071099

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

**ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)**

**Provider Name:**  
VINTAGE ESTATES OF RICHMOND

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

**Provider Number:**  
ZZR06472I

**NPI:**  
1821087966

**OSHPD Facility No.:**  
206071099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 38,974	\$ 38,974		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	54,814		\$ 54,814	
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	24,031	0	0	24,031
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	14,356	0	0	14,356
083	Speech Pathology	3,194	0	0	3,194
085	Pharmacy	14,438	0	0	14,438
090	Laboratory	3,003	0	0	3,003
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	3,212	0	0	3,212
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	940,288	38,974	54,814	1,034,076
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatrics	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	60	0	0	60
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,096,370</b>	<b>\$ 38,974</b>	<b>\$ 54,814</b>	<b>\$ 1,096,370</b>

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 36,505	\$ 36,505										
010	Housekeeping	95,682	-	\$ 95,682									
060	Laundry and Linen	0	984	2,578	\$ 3,562								
065	Dietary	145,455	3,401	8,915	0	\$ 157,771							
155	Social Services	N/A	2,695	7,063	0	0	\$ 9,757						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,385	3,631	0	0	0	0		\$ 5,017	\$ 5,017		
166	Medical Records	19,503	0	0	0	0	0	0		19,503		\$ 19,503	
170	Inservice Education - Nursing	13,002	0	0	0	0	0	0	\$ 13,002				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		977	2,560	0	0	0	0	0	3,537	22	85	\$ 3,644 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		90	236	0	0	0	0	0	326	74	288	688 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		83	218	0	0	0	0	0	301	45	175	521 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	10	37	47 ***
085	Pharmacy		236	617	0	0	0	0	0	853	49	189	1,090 ***
090	Laboratory		0	0	0	0	0	0	0	0	9	35	44 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	10	37	47
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		26,655	69,864	3,562	157,771	9,757	0	13,002	280,611	4,799	18,656	304,065 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	1	1
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 310,147</b>	<b>\$ 36,505</b>	<b>\$ 95,682</b>	<b>\$ 3,562</b>	<b>\$ 157,771</b>	<b>\$ 9,757</b>	<b>\$ -</b>	<b>\$ 13,002</b>	<b>\$ 285,627</b>	<b>\$ 5,017</b>	<b>\$ 19,503</b>	<b>\$ 310,147</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

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

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 63,239	\$ 63,239										
010	Housekeeping	11,665	0	\$ 11,665									
060	Laundry and Linen	18,582	1,704	314	\$ 20,600								
065	Dietary	89,314	5,892	1,087	0	\$ 96,293							
155	Social Services	0	4,668	861	0	0	\$ 5,529						
160	Activities	1,545	0	0	0	0	0	\$ 1,545					
165	Administration	N/A	2,400	443	0	0	0	0		\$ 2,843	\$ 2,843		
166	Medical Records	374	0	0	0	0	0	0		374		\$ 374	
170	Inservice Education - Nursing	119	0	0	0	0	0	0	\$ 119				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	1,692	312	0	0	0	0	0	2,004	12	2	\$ 2,018
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	156	29	0	0	0	0	0	185	42	6	232
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	144	27	0	0	0	0	0	171	25	3	199
083	Speech Pathology	0	0	0	0	0	0	0	0	0	5	1	6
085	Pharmacy	0	408	75	0	0	0	0	0	483	28	4	514
090	Laboratory	0	0	0	0	0	0	0	0	0	5	1	6
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	5	1	6
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	45,252	46,175	8,517	20,600	96,293	5,529	1,545	119	224,031	2,719	358	227,108
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 230,090</b>	<b>\$ 63,239</b>	<b>\$ 11,665</b>	<b>\$ 20,600</b>	<b>\$ 96,293</b>	<b>\$ 5,529</b>	<b>\$ 1,545</b>	<b>\$ 119</b>	<b>\$ 226,873</b>	<b>\$ 2,843</b>	<b>\$ 374</b>	<b>\$ 230,090</b>

\* (To Schedule 1)  
\*\* (To Pediatric Subacute Schedule 1)  
\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 49,051	73%							
	Property Tax (line 40)	17,914	27%	\$ 66,965						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			1,804	0	0	\$ 1,804			
065	Dietary			6,239	0	0	0	\$ 6,239		
155	Social Services			4,943	0	0	0	0	\$ 4,943	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			2,541	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,792	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			165	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			152	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			432	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			48,896	0	0	1,804	6,239	4,943	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 66,965	100%	\$ 66,965	\$ -	\$ -	\$ 1,804	\$ 6,239	\$ 4,943	\$ -

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 73% Of Total	Property Tax 27% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 49,051	73%							
	Property Tax (line 40)	17,914	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,541	\$ 2,541				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	1,792	11	0	\$ 1,803	\$ 1,321	\$ 482
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	165	38	0	203	148	54
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	152	23	0	175	128	47
083	Speech Pathology			0	0	5	0	5	4	1
085	Pharmacy			0	432	25	0	457	334	122
090	Laboratory			0	0	5	0	5	3	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5	0	5	4	1
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	61,882	2,431	0	64,313	47,109	17,205
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 66,965	100%	\$ -	\$ 64,424	\$ 2,541	\$ -	\$ 66,965	\$ 49,051	\$ 17,914

\* (To Schedule 1)

\*\* (To Pediatric Subacute Schedule 1)

\*\*\* (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 65% of Total	DPH License Fees 2% of Total	Liability Insurance 4% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,079												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	262,648												
	Total Costs Allocable as Administration	264,727	65%											
167	DPH Licensing Fees	9,758	2%											
168	Liability Insurance	16,363	4%											
169	Quality Assurance Fees	113,984	28%											
174	Caregiver Training	0	0%											
	Total	404,832	100%						\$ 404,832					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,537	\$ 2,004	\$ 1,792	\$ 7,332	1,774	\$ 1,160	\$ 43	\$ 72	\$ 499	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			24,031	326	185	165	24,707	5,978	3,909	144	242	1,683	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			14,356	301	171	152	14,980	3,624	2,370	87	146	1,020	0
083	Speech Pathology			3,194	0	0	0	3,194	773	505	19	31	218	0
085	Pharmacy			14,438	853	483	432	16,206	3,921	2,564	95	158	1,104	0
090	Laboratory			3,003	0	0	0	3,003	727	475	18	29	205	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			3,212	0	0	0	3,212	777	508	19	31	219	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,034,076	280,611	224,031	61,882	1,600,600	387,244	253,226	9,334	15,652	109,032	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			60	0	0	0	60	15	9	0	1	4	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 404,832		\$ 1,096,370	\$ 285,627	\$ 226,873	\$ 64,424	\$ 1,673,294	\$ 404,832					
	Total Administrative Costs							\$ 404,832		\$ 264,727	\$ 9,758	\$ 16,363	\$ 113,984	\$ -
	Unit Cost Multiplier							0.24193710						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 24,520	\$ 3,217	\$ 2,541	\$ 30,278							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,108,404						

\* (To Schedule 1)  
 \*\* (To Pediatric Subacute Schedule 1)  
 \*\*\* (To Pediatric Subacute Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	142	142	142							
065	Dietary	491	491	491							
155	Social Services	389	389	389							
160	Activities										
165	Administration	200	200	200							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	141	141	141						7,332	7,332
077	Specialized Support Surfaces									0	0
080	Physical Therapy	13	13	13						24,707	24,707
081	Respiratory Therapy									0	0
082	Occupational Therapy	12	12	12						14,980	14,980
083	Speech Pathology									3,194	3,194
085	Pharmacy	34	34	34						16,206	16,206
090	Laboratory									3,003	3,003
095	Home Health Services									0	0
100	Other Ancillary Services									3,212	3,212
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	3,848	3,848	3,848	113,090	33,927	985,540	985,540	985,540	1,600,600	1,600,600
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									60	60
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	5,270	5,270	5,270	113,090	33,927	985,540	985,540	985,540	1,673,294	1,673,294
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,974	\$ 54,814			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 36,505 6.92694497	\$ 95,682 18.15597723	\$ 3,562 0.03149505	\$ 157,771 4.65029961	\$ 9,757 0.00990042	\$ - 0.00000000	\$ 13,002 0.01319277	\$ 5,017 0.00299803	\$ 19,503 0.01165545
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 63,239 11.99981025	\$ 11,665 2.21347249	\$ 20,600 0.18215834	\$ 96,293 2.83823273	\$ 5,529 0.00561009	\$ 1,545 0.00156767	\$ 119 0.00012075	\$ 2,843 0.00169884	\$ 374 0.00022351
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 66,965 12.70683112	\$ - 0.00000000	\$ - 0.00000000	\$ 1,804 0.01595517	\$ 6,239 0.18389643	\$ 4,943 0.00501548	\$ - 0.00000000	\$ - 0.00000000	\$ 2,541 0.00151878	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 29,165	\$ 0	\$ 29,165	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,340	0	7,340	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	63,239	0	63,239	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 99,744	\$ 0	\$ 99,744	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 77,123	\$ 0	\$ 77,123	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,559	0	18,559	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,665	0	11,665	(Sch 4)
010		Housekeeping - Total	6300	\$ 107,347	\$ 0	\$ 107,347	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	15,674	0	15,674	(Sch 5)
025		Depreciation: Equipment	7140	4,201	0	4,201	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	17,914	0	17,914	(Sch 5)
045		Property Insurance	7400	2,079	0	2,079	(Sch 5)
050		Interest-Property, Plant, and Equipment	7500	29,176	0	29,176	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 276,135	\$ 0	\$ 276,135	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,582	0	18,582	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 18,582	\$ 0	\$ 18,582	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 114,871	\$ 0	\$ 114,871	(Sch 3)
065	.20-.39	Fringe Benefits	6500	25,026	0	25,026	(Sch 3)
065	.79	Agency Staff	6500	5,558	0	5,558	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	89,314	0	89,314	(Sch 4)
065		Dietary - Total	6500	\$ 234,769	\$ 0	\$ 234,769	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 2)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	24,031	0	24,031	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	\$ 24,031	\$ 0	\$ 24,031	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	14,356	0	14,356	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	\$ 14,356	\$ 0	\$ 14,356	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	3,194	0	3,194	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	\$ 3,194	\$ 0	\$ 3,194	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	14,438	0	14,438	
085		Pharmacy - Total	8300	\$ 14,438	\$ 0	\$ 14,438	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,003	0	3,003	
090		Laboratory - Total	8400	\$ 3,003	\$ 0	\$ 3,003	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,212	0	3,212	
100		Other Ancillary Services - Total	8900	\$ 3,212	\$ 0	\$ 3,212	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 62,234	\$ 0	\$ 62,234	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 761,922	\$ 0	\$ 761,922	(Sch 2)
105	.20-.39	Fringe Benefits	6110	171,105	0	171,105	(Sch 2)
105	.49	Agency Staff	6110	14,461	(7,200)	7,261	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	45,252	0	45,252	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 992,740	\$ (7,200)	\$ 985,540	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR064721

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	60	0	60	
140		Beauty and Barber - Total	8900	\$ 60	\$ 0	\$ 60	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 992,800	\$ (7,200)	\$ 985,600	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 30,762	\$ 0	\$ 30,762	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,251	0	7,251	(Sch 2)
155	.49	Agency Staff	6600	961	0	961	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0	(Sch 4)
155		Social Services - Total	6600	\$ 38,974	\$ 0	\$ 38,974	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 45,501	\$ 0	\$ 45,501	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,313	0	9,313	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,545	0	1,545	(Sch 4)
160		Activities - Total	6700	\$ 56,359	\$ 0	\$ 56,359	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 79,385	\$ 0	\$ 79,385	(Sch 6)
165	.20-.39	Fringe Benefits	6900	13,148	0	13,148	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	163,454	6,661	170,115	(Sch 6)
165		Administration - Total	6900	\$ 255,987	\$ 6,661	\$ 262,648	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 16,848	\$ 0	\$ 16,848	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	2,655	0	2,655	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	374	0	374	(Sch 4)
166		Medical Records - Total	6900	\$ 19,877	\$ 0	\$ 19,877	
167		DPH Licensing Fees	6900	\$ 9,758	\$ 0	\$ 9,758	(Sch 6)
168		Liability Insurance	6900	\$ 16,363	\$ 0	\$ 16,363	(Sch 6)
169		Quality Assurance Fees	6900	\$ 113,984	\$ 0	\$ 113,984	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 11,232	\$ 0	\$ 11,232	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,770	0	1,770	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	119	0	119	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 13,121	\$ 0	\$ 13,121	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 524,423	\$ 6,661	\$ 531,084	
200		<b>Total</b>		\$ 2,108,943	\$ (539)	\$ 2,108,404	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 29,165	\$ 0	\$ 29,165
005	2	Fringe Benefits		7,340	0	7,340
005	3	Agency Staff				0
005	4	Other - Nonlabor		63,239	0	63,239
005	5	Plant Operations and Maintenance - Total		\$ 99,744	\$ 0	\$ 99,744
010		Housekeeping				
010	1	Salaries and Wages		\$ 77,123	\$ 0	\$ 77,123
010	2	Fringe Benefits		18,559	0	18,559
010	3	Agency Staff				0
010	4	Other - Nonlabor		11,665	0	11,665
010	5	Housekeeping - Total		\$ 107,347	\$ 0	\$ 107,347
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		15,674	0	15,674
025	4	Depreciation: Equipment		4,201	0	4,201
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals				0
040	4	Property Taxes		17,914	0	17,914
045	4	Property Insurance		2,079	0	2,079
050	4	Interest-Property, Plant, and Equipment		29,176	0	29,176
055	4	Interest-Other				0
		<b>Subtotal 005 - 055</b>		276,135	0	276,135
060		Laundry and Linen				
060	1	Salaries and Wages		\$	\$	\$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff				0
060	4	Other - Nonlabor		18,582	0	18,582
060	5	Laundry and Linen - Total		\$ 18,582	\$ 0	\$ 18,582
065		Dietary				
065	1	Salaries and Wages		\$ 114,871	\$ 0	\$ 114,871
065	2	Fringe Benefits		25,026	0	25,026
065	3	Agency Staff		5,558	0	5,558
065	4	Other - Nonlabor		89,314	0	89,314
065	5	Dietary - Total		\$ 234,769	\$ 0	\$ 234,769
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor				0
075	5	Patient Supplies - Total		\$ 0	\$ 0	\$ 0
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff		24,031	0	24,031
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		\$ 24,031	\$ 0	\$ 24,031
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff		14,356	0	14,356
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		\$ 14,356	\$ 0	\$ 14,356
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff		3,194	0	3,194
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 3,194	\$ 0	\$ 3,194
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		14,438	0	14,438
085	5	Pharmacy - Total		\$ 14,438	\$ 0	\$ 14,438
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		3,003	0	3,003
090	5	Laboratory - Total		\$ 3,003	\$ 0	\$ 3,003
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		3,212	0	3,212
100	5	Other Ancillary Services - Total		\$ 3,212	\$ 0	\$ 3,212

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 62,234	\$ 0	\$ 62,234
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 761,922	\$ 0	\$ 761,922
105	2	Fringe Benefits		171,105	0	171,105
105	3	Agency Staff		14,461	0	14,461
105	4	Other - Nonlabor		45,252	0	45,252
105	5	Skilled Nursing Care - Total		\$ 992,740	\$ 0	\$ 992,740
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		60	0	60
140	5	Beauty and Barber - Total		\$ 60	\$ 0	\$ 60
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 992,800	\$ 0	\$ 992,800
155		Social Services				
155	1	Salaries and Wages		\$ 30,762	\$ 0	\$ 30,762
155	2	Fringe Benefits		7,251	0	7,251
155	3	Agency Staff		961	0	961
155	4	Other - Nonlabor				0
155	5	Social Services - Total		\$ 38,974	\$ 0	\$ 38,974
160		Activities				
160	1	Salaries and Wages		\$ 45,501	\$ 0	\$ 45,501
160	2	Fringe Benefits		9,313	0	9,313
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,545	0	1,545
160	5	Activities - Total		\$ 56,359	\$ 0	\$ 56,359

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
VINTAGE ESTATES OF RICHMOND

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

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 79,385	\$ 0	\$ 79,385
165	2	Fringe Benefits		13,148	0	13,148
165	3	Agency Staff				0
165	4	Other - Nonlabor		163,454	0	163,454
165	5	Administration - Total		\$ 255,987	\$ 0	\$ 255,987
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 16,848	\$ 0	\$ 16,848
166	2	Medical Records - Fringe Benefits		2,655	0	2,655
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		374	0	374
166	5	Medical Records - Total		\$ 19,877	\$ 0	\$ 19,877
167	4	DPH Licensing Fees ***		\$ 9,758	\$ 0	\$ 9,758
168	4	Liability Insurance ***		\$ 16,363	\$ 0	\$ 16,363
169	4	Quality Assurance Fees ***		\$ 113,984	\$ 0	\$ 113,984
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 11,232	\$ 0	\$ 11,232
170	2	Fringe Benefits		1,770	0	1,770
170	3	Agency Staff				0
170	4	Other - Nonlabor		119	0	119
170	5	Inservice Education - Nursing - Total		\$ 13,121	\$ 0	\$ 13,121
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 524,423	\$ 0	\$ 524,423
200		<b>Total</b>		\$ 2,108,943	\$ -	\$ 2,108,943

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

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

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

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

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	(7,200)	(7,200)						
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:  
VINTAGE ESTATES OF RICHMOND

Provider Number:  
ZZR06472I

NPI:  
1821087966

OSHPD Facility Number:  
206071099  
Fiscal Period:  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	6,661	7,200	(324)	(215)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
VINTAGE ESTATES OF RICHMOND

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**OSHPD Facility Number:** 206071099  
**Fiscal Period:** JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$539)</u> (To Sch 8)	<u>0</u>	<u>(324)</u>	<u>(215)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period	Provider Number	Adjustments		
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06472I	4		
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>RECLASSIFICATION OF REPORTED COSTS</u>											
1	10.5	105	3	8A-2	105	3	Skilled Nursing Care - Agency Staff	\$14,461	(\$7,200)	\$7,261	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	163,454	7,200	170,654 *	
							To reclassify the reported medical director fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304 Title 22, CCR, Section 52000(b)				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR06472I		4	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
2	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate the unallowable bank charges due to insufficient funds. CMS Pub.15-1, Sections 2300, 2103 and 2105	*	\$170,654	(\$324)	\$170,330 *
3	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the SR Management Services, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$170,330	(\$215)	\$170,115

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
VINTAGE ESTATES OF RICHMOND							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR06472I		4
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>ADJUSTMENT TO REPORTED STATISTICS</b>											
4	10.7	060	2, 3	7	060	N/A	Laundry and Linen (Square Feet)	0	142	142	
	10.7	065	2, 3	7	065	N/A	Dietary	0	491	491	
	10.7	075	2, 3	7	075	N/A	Patient Supplies	0	141	141	
	10.7	080	2, 3	7	080	N/A	Physical Therapy	0	13	13	
	10.7	082	2, 3	7	082	N/A	Occupational Therapy	0	12	12	
	10.7	085	2, 3	7	085	N/A	Pharmacy	0	34	34	
	10.7	105	2, 3	7	105	N/A	Skilled Nursing Care	0	3,848	3,848	
	10.7	155	2, 3	7	155	N/A	Social Services	0	389	389	
	10.7	165	2, 3	7	165	N/A	Administration	0	200	200	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	5,270	5,270	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	5,270	5,270	
To adjust reported Square Footage statistics to agree with the provider's Square Footage worksheet. CMS Pub. 15-1, Sections 2300 and 2304											