

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OAKHURST SKILLED NURSING  
& WELLNESS CENTRE  
OAKHURST, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1578701942 AND 1639245467  
FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Paul Vandrick**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 05, 2013

Stepan Sarmazian, Administrator  
Oakhurst Skilled Nursing and Wellness Centre  
40131 Highway 49  
Oakhurst, CA 93644

OAKHURST SKILLED NURSING & WELLNESS CENTRE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1578701942  
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 that include a summary of the total due the State in the amount of \$30,855, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility No.:  
206201802

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	\$ 1,510,918	\$ 74.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 376,389	\$ 18.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 531,483	\$ 26.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 314,444	\$ 15.57
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,131	\$ 1.64
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,774	\$ 0.43
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,656	\$ 1.57
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 203,885	\$ 10.10
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 407,256	\$ 20.17
11	Cost of Routine Service/Audited Total Costs	\$ 3,497,323.00	\$ 3,417,935	\$ 169.26
12	Total Patient Days (Adj 7)	20,187	20,193	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 173.25	\$ 169.26	
14	Overpayments (Adj 9-10)	\$ 0	\$ (30,855)	
15	Medi-Cal Days (Adj 8)	13,047	12,899	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1578701942

**OSHPD Facility No.:**  
206201802

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility No.:  
206201802

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 31,238	\$ 31,238		
160	Activities	50,259		\$ 50,259	
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	222,982	0	0	222,982
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	191,033	0	0	191,033
083	Speech Pathology	75,835	0	0	75,835
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,429,421	31,238	50,259	1,510,918 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,000,768</b>	<b>\$ 31,238</b>	<b>\$ 50,259</b>	<b>\$ 2,000,768</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 33,648	\$ 33,648										
010	Housekeeping	98,984	216	\$ 99,200									
060	Laundry and Linen	25,184	2,008	5,957	\$ 33,149								
065	Dietary	163,116	4,496	13,340	0	\$ 180,951							
155	Social Services	N/A	65	193	0	0	\$ 257						
160	Activities	N/A	1,530	4,539	0	0	0	\$ 6,068					
165	Administration	N/A	2,761	8,191	0	0	0	0		\$ 10,952	\$ 10,952		
166	Medical Records	27,589	290	860	0	0	0	0		28,739		\$ 28,739	
170	Inservice Education - Nursing	48,789	2,689	7,979	0	0	0	0	\$ 59,458				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		619	1,836	0	0	0	0	0	2,455	176	463	\$ 3,094
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		749	2,221	0	0	0	0	0	2,970	774	2,032	5,775
081	Respiratory Therapy		749	2,221	0	0	0	0	0	2,970	55	145	3,170
082	Occupational Therapy		749	2,221	0	0	0	0	0	2,970	671	1,761	5,402
083	Speech Pathology		0	0	0	0	0	0	0	0	244	641	886
085	Pharmacy		0	0	0	0	0	0	0	0	306	803	1,109
090	Laboratory		0	0	0	0	0	0	0	0	17	45	62
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	28	74	103
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		16,418	48,717	33,149	180,951	257	6,068	59,458	345,019	8,656	22,714	376,389 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		312	924	0	0	0	0	0	1,236	23	60	1,319
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 397,310</b>	<b>\$ 33,648</b>	<b>\$ 99,200</b>	<b>\$ 33,149</b>	<b>\$ 180,951</b>	<b>\$ 257</b>	<b>\$ 6,068</b>	<b>\$ 59,458</b>	<b>\$ 357,619</b>	<b>\$ 10,952</b>	<b>\$ 28,739</b>	<b>\$ 397,310</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 232,455	\$ 232,455										
010	Housekeeping	10,024	1,495	\$ 11,519									
060	Laundry and Linen	11,150	13,870	692	\$ 25,712								
065	Dietary	151,966	31,058	1,549	0	\$ 184,573							
155	Social Services	53	448	22	0	0	\$ 524						
160	Activities	2,216	10,567	527	0	0	0	\$ 13,310					
165	Administration	N/A	19,071	951	0	0	0	0		\$ 20,022	\$ 20,022		
166	Medical Records	5,173	2,003	100	0	0	0	0		7,276		\$ 7,276	
170	Inservice Education - Nursing	1,207	18,578	927	0	0	0	0	\$ 20,711				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	40,539	4,275	213	0	0	0	0	0	45,027	323	117	\$ 45,467
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,171	258	0	0	0	0	0	5,429	1,415	514	7,359
081	Respiratory Therapy	0	5,171	258	0	0	0	0	0	5,429	101	37	5,567
082	Occupational Therapy	0	5,171	258	0	0	0	0	0	5,429	1,227	446	7,102
083	Speech Pathology	0	0	0	0	0	0	0	0	0	447	162	609
085	Pharmacy	94,938	0	0	0	0	0	0	0	94,938	559	203	95,701
090	Laboratory	5,305	0	0	0	0	0	0	0	5,305	31	11	5,348
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,783	0	0	0	0	0	0	0	8,783	52	19	8,854
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	145,997	113,425	5,657	25,712	184,573	524	13,310	20,711	509,908	15,824	5,750	531,483 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	2,152	107	0	0	0	0	0	2,260	42	15	2,317
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 709,806</b>	<b>\$ 232,455</b>	<b>\$ 11,519</b>	<b>\$ 25,712</b>	<b>\$ 184,573</b>	<b>\$ 524</b>	<b>\$ 13,310</b>	<b>\$ 20,711</b>	<b>\$ 682,508</b>	<b>\$ 20,022</b>	<b>\$ 7,276</b>	<b>\$ 709,806</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

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)	\$ 354,954	90%							
	Property Tax (line 40)	37,399	10%	\$ 392,353						
005	Plant Operations and Maintenance			3,599	\$ 3,599					
010	Housekeeping			2,500	23	\$ 2,523				
060	Laundry and Linen			23,196	215	151	\$ 23,562			
065	Dietary			51,940	481	339	0	\$ 52,761		
155	Social Services			750	7	5	0	0	\$ 762	
160	Activities			17,672	164	115	0	0	0	\$ 17,951
165	Administration			31,894	295	208	0	0	0	0
166	Medical Records			3,349	31	22	0	0	0	0
170	Inservice Education - Nursing			31,069	288	203	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			7,149	66	47	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,648	80	56	0	0	0	0
081	Respiratory Therapy			8,648	80	56	0	0	0	0
082	Occupational Therapy			8,648	80	56	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			189,690	1,756	1,239	23,562	52,761	762	17,951
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,599	33	24	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 392,353</b>	<b>100%</b>	<b>\$ 392,353</b>	<b>\$ 3,599</b>	<b>\$ 2,523</b>	<b>\$ 23,562</b>	<b>\$ 52,761</b>	<b>\$ 762</b>	<b>\$ 17,951</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 354,954	90%							
	Property Tax (line 40)	37,399	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 32,398	\$ 32,398				
166	Medical Records				3,402		\$ 3,402			
170	Inservice Education - Nursing			\$ 31,560						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,262	522	55	\$ 7,838	\$ 7,091	\$ 747
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,785	2,290	241	11,316	10,237	1,079
081	Respiratory Therapy			0	8,785	164	17	8,966	8,111	855
082	Occupational Therapy			0	8,785	1,986	209	10,979	9,933	1,047
083	Speech Pathology			0	0	723	76	799	723	76
085	Pharmacy			0	0	905	95	1,000	905	95
090	Laboratory			0	0	51	5	56	51	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	84	9	93	84	9
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			31,560	319,280	25,605	2,689	347,574	314,444	33,131
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,656	68	7	3,732	3,376	356
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 392,353	100%	\$ 31,560	\$ 356,553	\$ 32,398	\$ 3,402	\$ 392,353	\$ 354,954	\$ 37,399

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 63% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	515,295												
	Total Costs Allocable as Administration	515,295	63%											
167	CDPH Licensing Fees	11,102	1%											
168	Professional Liability Insurance	40,054	5%											
169	Quality Assurance Fees	257,972	31%											
174	Caregiver Training	0	0%											
	Total	824,423	100%						\$ 824,423					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,455	\$ 45,027	\$ 7,262	\$ 54,743	13,284	\$ 8,303	\$ 179	\$ 645	\$ 4,157	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			222,982	2,970	5,429	8,785	240,166	58,279	36,426	785	2,831	18,236	0
081	Respiratory Therapy			0	2,970	5,429	8,785	17,184	4,170	2,606	56	203	1,305	0
082	Occupational Therapy			191,033	2,970	5,429	8,785	208,217	50,526	31,581	680	2,455	15,810	0
083	Speech Pathology			75,835	0	0	0	75,835	18,402	11,502	248	894	5,758	0
085	Pharmacy			0	0	94,938	0	94,938	23,038	14,399	310	1,119	7,209	0
090	Laboratory			0	0	5,305	0	5,305	1,287	805	17	63	403	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,783	0	8,783	2,131	1,332	29	104	667	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,510,918	345,019	509,908	319,280	2,685,126	651,571	407,256	8,774	31,656	203,885	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,236	2,260	3,656	7,152	1,735	1,085	23	84	543	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 824,423		\$ 2,000,768	\$ 357,619	\$ 682,508	\$ 356,553	\$ 3,397,448	\$ 824,423					
	Total Administrative Costs							\$ 824,423		\$ 515,295	\$ 11,102	\$ 40,054	\$ 257,972	\$ -
	Unit Cost Multiplier							0.24265948						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 39,691	\$ 27,298	\$ 35,800	\$ 102,789							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,324,660						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	144									
010	Housekeeping	100	100								
060	Laundry and Linen	928	928	928							
065	Dietary	2,078	2,078	2,078							
155	Social Services	30	30	30							
160	Activities	707	707	707							
165	Administration	1,276	1,276	1,276							
166	Medical Records	134	134	134							
170	Inservice Education - Nursing	1,243	1,243	1,243							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	286	286	286						54,743	54,743
077	Specialized Support Surfaces									0	0
080	Physical Therapy	346	346	346						240,166	240,166
081	Respiratory Therapy	346	346	346						17,184	17,184
082	Occupational Therapy	346	346	346						208,217	208,217
083	Speech Pathology									75,835	75,835
085	Pharmacy									94,938	94,938
090	Laboratory									5,305	5,305
095	Home Health Services									0	0
100	Other Ancillary Services									8,783	8,783
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	7,589	7,589	7,589	201,110	60,333	1,575,418	1,575,418	1,575,418	2,685,126	2,685,126
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	144	144	144						7,152	7,152
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	15,697	15,553	15,453	201,110	60,333	1,575,418	1,575,418	1,575,418	3,397,448	3,397,448
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 31,238	\$ 50,259			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.019828388	0.031902009			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 33,648	\$ 99,200	\$ 33,149	\$ 180,951	\$ 257	\$ 6,068	\$ 59,458	\$ 10,952	\$ 28,739
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.16344114	6.41948774	0.16482998	2.99920982	0.00016344	0.00385176	0.03774083	0.00322354	0.00845903
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 232,455	\$ 11,519	\$ 25,712	\$ 184,573	\$ 524	\$ 13,310	\$ 20,711	\$ 20,022	\$ 7,276
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		14.94599113	0.74539566	0.12784848	3.05923295	0.00033245	0.00844843	0.01314660	0.00589331	0.00214150
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 392,353	\$ 3,599	\$ 2,523	\$ 23,562	\$ 52,761	\$ 762	\$ 17,951	\$ 31,560	\$ 32,398	\$ 3,402
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	24.99541314	0.23142413	0.16324880	0.11715976	0.87448990	0.00048349	0.01139430	0.02003270	0.00953591	0.00100142

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 26,722	\$ 0	\$ 26,722	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,926	0	6,926	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	242,747	(10,292)	232,455	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 276,395	\$ (10,292)	\$ 266,103	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 78,253	\$ 0	\$ 78,253	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,731	0	20,731	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,024	0	10,024	(Sch 4)
010		Housekeeping - Total	6300	\$ 109,008	\$ 0	\$ 109,008	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	8,645	0	8,645	(Sch 5)
025		Depreciation: Equipment	7140	7,547	0	7,547	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	331,646	0	331,646	(Sch 5)
040		Property Taxes	7300	37,399	0	37,399	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	7,116	0	7,116	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 777,756	\$ (10,292)	\$ 767,464	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 21,276	\$ 0	\$ 21,276	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,908	0	3,908	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,150	0	11,150	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 36,334	\$ 0	\$ 36,334	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 139,352	\$ 0	\$ 139,352	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,764	0	23,764	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,966	0	151,966	(Sch 4)
065		Dietary - Total	6500	\$ 315,082	\$ 0	\$ 315,082	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	40,539	0	40,539	(Sch 4)
075		Patient Supplies - Total	8100	\$ 40,539	\$ 0	\$ 40,539	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	222,982	0	222,982	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 222,982	\$ 0	\$ 222,982	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	191,033	0	191,033	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 191,033	\$ 0	\$ 191,033	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	75,835	0	75,835	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 75,835	\$ 0	\$ 75,835	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	94,938	0	94,938	(Sch 4)
085		Pharmacy - Total	8300	\$ 94,938	\$ 0	\$ 94,938	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	5,305	0	5,305	(Sch 4)
090		Laboratory - Total	8400	\$ 5,305	\$ 0	\$ 5,305	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	8,783	0	8,783	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,783	\$ 0	\$ 8,783	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 639,415	\$ 0	\$ 639,415	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,163,481	\$ 0	\$ 1,163,481	(Sch 2)
105	.20-.39	Fringe Benefits	6110	265,940	0	265,940	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,846	(10,849)	145,997	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,586,267	\$ (10,849)	\$ 1,575,418	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,586,267	\$ (10,849)	\$ 1,575,418
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 26,188	\$ 0	\$ 26,188 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,050	0	5,050 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	53	0	53 (Sch 4)
155		Social Services - Total	6600	\$ 31,291	\$ 0	\$ 31,291

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1578701942

OSHPD Facility Number:  
206201802

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 39,813	\$ 0	\$ 39,813	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,446	0	10,446	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,216	0	2,216	(Sch 4)
160		Activities - Total	6700	\$ 52,475	\$ 0	\$ 52,475	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 192,470	\$ 0	\$ 192,470	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,204	0	47,204	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	336,621	(61,000)	275,621	(Sch 6)
165		Administration - Total	6900	\$ 576,295	\$ (61,000)	\$ 515,295	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,113	\$ 0	\$ 23,113	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,476	0	4,476	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,173	0	5,173	(Sch 4)
166		Medical Records - Total	6900	\$ 32,762	\$ 0	\$ 32,762	
167		CDPH Licensing Fees	6900	\$ 11,102	\$ 0	\$ 11,102	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,054	\$ 0	\$ 40,054	(Sch 6)
169		Quality Assurance Fees	6900	\$ 257,972	\$ 0	\$ 257,972	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 39,407	\$ 0	\$ 39,407	(Sch 3)
170	.20-.39	Fringe Benefits	6800	9,382	0	9,382	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,207	0	1,207	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,996	\$ 0	\$ 49,996	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,051,947	\$ (61,000)	\$ 990,947	
200		<b>Total</b>		\$ 4,406,801	\$ (82,141)	\$ 4,324,660	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 121,454	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
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206201802

Fiscal Period:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3 - 4	AUDIT ADJ 5	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	(10,292)		(10,292)					
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							

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3 - 4	AUDIT ADJ 5	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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric 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	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(10,849)			(10,849)				
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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - 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 - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3 - 4	AUDIT ADJ 5	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	(61,000)	(61,000)						
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	CDPH Licensing Fees	0							
168	4	Professional 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 - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:  
OAKHURST SKILLED NURSING & WELLNESS CENTRE

Provider NPI:  
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Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3 - 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$82,141)</u>	<u>(61,000)</u>	<u>(10,292)</u>	<u>(10,849)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total	(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAKHURST SKILLED NURSING & WELLNESS CENTRE							JULY 1, 2010 THROUGH JUNE 30, 2011			1578701942		10
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$121,454	\$121,454

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKHURST SKILLED NURSING & WELLNESS CENTRE							JULY 1, 2010 THROUGH JUNE 30, 2011	1578701942		10
Report References										
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate intercompany administrative service fees due to lack of documentation. 42 CFR 143.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 2153, 2300 and 2304	\$336,621	(\$61,000)	\$275,621
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$242,747		
3							To eliminate travel mileage expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$2,726)	
4							To eliminate costs not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 704, 2102.3, 2105.2, 2300 and 2304		<u>(7,566)</u> (\$10,292)	\$232,455
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the cost of items not included in the routine rate. CCR, Title 22, Section 51511(c)	\$156,846	(\$10,849)	\$145,997

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAKHURST SKILLED NURSING & WELLNESS CENTRE							JULY 1, 2010 THROUGH JUNE 30, 2011		1578701942		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
6	10.7	080	1,2,3	7	080	N/A	Physical Therapy (Square Feet)	149	197	346	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	149	197	346	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	149	197	346	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	651	592	1,243	
	10.7	175	1	7	N/A	N/A	Total Statistic - Capital	14,514	1,183	15,697	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	14,370	1,183	15,553	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	14,270	1,183	15,453	
							To adjust square footage statistics to agree with the provider's records, prior year's audit findings and facility tour observations in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAKHURST SKILLED NURSING & WELLNESS CENTRE							JULY 1, 2010 THROUGH JUNE 30, 2011			1578701942		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
7	11(2)	105	1	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	20,187	6	20,193		
8	4.1	5.00	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility Days based on the following Fiscal Intermediary Payment Data: Service Periods: 07/01/2010 through 06/30/2011 Payment Periods: 07/01/2010 through 12/31/2012 Report Dates: 01/16/2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541	13,047	(148)	12,899		

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAKHURST SKILLED NURSING & WELLNESS CENTRE							JULY 1, 2010 THROUGH JUNE 30, 2011		1578701942		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
	N/A			1	14	N/A	Overpayments	\$0			
9							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$26,606		
10							To recover overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>4,249</u> \$30,855	\$30,855	