

**REPORT
ON THE
RATE SETTING AUDIT**

**OAKLAND HEALTHCARE AND WELLNESS CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659693745**

**FISCAL PERIOD ENDED
AUGUST 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Pamela Yeung**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2013

Stephen Renouf
Assistant Controller
Rockport Healthcare Services
330 30th Street
Oakland, CA 94609

OAKLAND HEALTHCARE AND WELLNESS CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1659693745
FISCAL PERIOD ENDED AUGUST 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, 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 Fee-For-Service Rates 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.

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:

SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:

1659693745

OSHPD Facility No.:

206010848

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,107,860	\$ 98.78
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 804,797	\$ 25.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 614,142	\$ 19.52
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 671,315	\$ 21.34
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,432	\$ 1.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,793	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 44,589	\$ 1.42
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 335,109	\$ 10.65
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 973,738	\$ 30.95
11	Cost of Routine Service/Audited Total Costs	\$ 6,907,551	\$ 6,613,776	\$ 210
12	Total Patient Days (Adj)	31,461	31,461	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 219.56	\$ 210.22	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 7)	22,739	22,313	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:

OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:

SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:

1659693745

OSHPD Facility No.:

206010848

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility No.:
206010848

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 31,954	\$ 31,954		
160	Activities	77,852		\$ 77,852	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	369,837	0	0	369,837
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	387,542	0	0	387,542
083	Speech Pathology	100,136	0	0	100,136
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
ROUTINE SERVICES					
105	Skilled Nursing Care	2,998,054	31,954	77,852	3,107,860 *
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 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,965,375	\$ 31,954	\$ 77,852	\$ 3,965,375

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 71,318	\$ 71,318										
010	Housekeeping	229,659	246	\$ 229,905									
060	Laundry and Linen	80,590	2,098	6,787	\$ 89,476								
065	Dietary	306,982	3,901	12,620	0	\$ 323,504							
155	Social Services	N/A	1,180	3,818	0	0	\$ 4,998						
160	Activities	N/A	2,508	8,113	0	0	0	\$ 10,621					
165	Administration	N/A	4,481	14,494	0	0	0	0		\$ 18,974	\$ 18,974		
166	Medical Records	79,385	2,049	6,628	0	0	0	0		88,062		\$ 88,062	
170	Inservice Education - Nursing	71,881	459	1,485	0	0	0	0	\$ 73,825				
ANCILLARY SERVICES													
075	Patient Supplies		382	1,237	0	0	0	0	0	1,620	56	259	\$ 1,935
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		973	3,146	0	0	0	0	0	4,119	1,168	5,419	10,705
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		672	2,174	0	0	0	0	0	2,846	1,204	5,588	9,638
083	Speech Pathology		322	1,043	0	0	0	0	0	1,365	319	1,483	3,167
085	Pharmacy		148	477	0	0	0	0	0	625	826	3,835	5,286
090	Laboratory		492	1,591	0	0	0	0	0	2,083	44	204	2,330
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		126	407	0	0	0	0	0	532	72	335	940
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
ROUTINE SERVICES													
105	Skilled Nursing Care		51,062	165,177	89,476	323,504	4,998	10,621	73,825	718,663	15,269	70,865	804,797 *
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 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		219	707	0	0	0	0	0	926	16	75	1,017
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 839,815	\$ 71,318	\$ 229,905	\$ 89,476	\$ 323,504	\$ 4,998	\$ 10,621	\$ 73,825	\$ 732,778	\$ 18,974	\$ 88,062	\$ 839,815

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 242,159	\$ 242,159										
010	Housekeeping	17,925	835	\$ 18,760									
060	Laundry and Linen	13,707	7,125	554	\$ 21,385								
065	Dietary	199,616	13,247	1,030	0	\$ 213,893							
155	Social Services	2,818	4,008	312	0	0	\$ 7,137						
160	Activities	2,807	8,516	662	0	0	0	\$ 11,985					
165	Administration	N/A	15,214	1,183	0	0	0	0		\$ 16,396	\$ 16,396		
166	Medical Records	7,269	6,958	541	0	0	0	0		14,767		\$ 14,767	
170	Inservice Education - Nursing	1,654	1,558	121	0	0	0	0	\$ 3,334				
ANCILLARY SERVICES													
075	Patient Supplies	11,409	1,299	101	0	0	0	0	0	12,809	48	43	\$ 12,900
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,303	257	0	0	0	0	0	3,559	1,009	909	5,477
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,282	177	0	0	0	0	0	2,459	1,040	937	4,437
083	Speech Pathology	0	1,095	85	0	0	0	0	0	1,180	276	249	1,704
085	Pharmacy	271,813	501	39	0	0	0	0	0	272,353	714	643	273,710
090	Laboratory	5,433	1,670	130	0	0	0	0	0	7,233	38	34	7,305
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,663	427	33	0	0	0	0	0	22,123	62	56	22,242
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
ROUTINE SERVICES													
105	Skilled Nursing Care	144,470	173,382	13,478	21,385	213,893	7,137	11,985	3,334	589,064	13,194	11,884	614,142
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
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,300	742	58	0	0	0	0	0	2,100	14	13	2,126
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 944,043	\$ 242,159	\$ 18,760	\$ 21,385	\$ 213,893	\$ 7,137	\$ 11,985	\$ 3,334	\$ 912,879	\$ 16,396	\$ 14,767	\$ 944,043

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 717,861	94%							
	Property Tax (line 40)	46,443	6%	\$ 764,304						
005	Plant Operations and Maintenance			5,811	\$ 5,811					
010	Housekeeping			2,615	20	\$ 2,635				
060	Laundry and Linen			22,315	171	78	\$ 22,564			
065	Dietary			41,493	318	145	0	\$ 41,955		
155	Social Services			12,552	96	44	0	0	\$ 12,692	
160	Activities			26,674	204	93	0	0	0	\$ 26,971
165	Administration			47,653	365	166	0	0	0	0
166	Medical Records			21,792	167	76	0	0	0	0
170	Inservice Education - Nursing			4,882	37	17	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,068	31	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,344	79	36	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,148	55	25	0	0	0	0
083	Speech Pathology			3,429	26	12	0	0	0	0
085	Pharmacy			1,569	12	5	0	0	0	0
090	Laboratory			5,230	40	18	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			1,337	10	5	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
ROUTINE SERVICES										
105	Skilled Nursing Care			543,067	4,161	1,893	22,564	41,955	12,692	26,971
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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,325	18	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 764,304	100%	\$ 764,304	\$ 5,811	\$ 2,635	\$ 22,564	\$ 41,955	\$ 12,692	\$ 26,971

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 717,861	94%							
	Property Tax (line 40)	46,443	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,184	\$ 48,184				
166	Medical Records				22,035		\$ 22,035			
170	Inservice Education - Nursing			\$ 4,936						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,113	142	65	\$ 4,320	\$ 4,057	\$ 262
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	10,459	2,965	1,356	14,780	13,882	898
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,228	3,057	1,398	11,683	10,973	710
083	Speech Pathology			0	3,467	811	371	4,649	4,367	283
085	Pharmacy			0	1,587	2,098	960	4,644	4,362	282
090	Laboratory			0	5,288	112	51	5,451	5,120	331
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,352	183	84	1,619	1,520	98
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
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,936	658,240	38,774	17,732	714,747	671,315	43,432
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
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,350	41	19	2,410	2,264	146
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 764,304	100%	\$ 4,936	\$ 694,085	\$ 48,184	\$ 22,035	\$ 764,304	\$ 717,861	\$ 46,443

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 71% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 23,326												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,186,714												
	Total Costs Allocable as Administration	1,210,040	71%											
167	CDPH Licensing Fees	23,354	1%											
168	Professional Liability Insurance	55,410	3%											
169	Quality Assurance Fees	416,432	24%											
174	Caregiver Training	0	0%											
	Total	1,705,236	100%						\$ 1,705,236					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,620	\$ 12,809	\$ 4,113	\$ 18,542	5,015	\$ 3,558	\$ 69	\$ 163	\$ 1,225	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			369,837	4,119	3,559	10,459	387,975	104,929	74,458	1,437	3,410	25,624	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			387,542	2,846	2,459	7,228	400,075	108,201	76,780	1,482	3,516	26,424	0
083	Speech Pathology			100,136	1,365	1,180	3,467	106,148	28,708	20,371	393	933	7,011	0
085	Pharmacy			0	625	272,353	1,587	274,564	74,257	52,693	1,017	2,413	18,134	0
090	Laboratory			0	2,083	7,233	5,288	14,604	3,950	2,803	54	128	965	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	532	22,123	1,352	24,007	6,493	4,607	89	211	1,586	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
ROUTINE SERVICES														
105	Skilled Nursing Care			3,107,860	718,663	589,064	658,240	5,073,827	1,372,230	973,738	18,793	44,589	335,109	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*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	926	2,100	2,350	5,376	1,454	1,032	20	47	355	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,705,236		\$ 3,965,375	\$ 732,778	\$ 912,879	\$ 694,085	\$ 6,305,117	\$ 1,705,236					
	Total Administrative Costs							\$ 1,705,236		\$ 1,210,040	\$ 23,354	\$ 55,410	\$ 416,432	\$ -
	Unit Cost Multiplier							0.27045272						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 107,037	\$ 31,164	\$ 70,219	\$ 208,420							
	TOTAL FACILITY COSTS							\$ 8,218,773						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	100									
010	Housekeeping	45	45								
060	Laundry and Linen	384	384	384							
065	Dietary	714	714	714							
155	Social Services	216	216	216							
160	Activities	459	459	459							
165	Administration	820	820	820							
166	Medical Records	375	375	375							
170	Inservice Education - Nursing	84	84	84							
	ANCILLARY SERVICES										
075	Patient Supplies	70	70	70						18,542	18,542
077	Specialized Support Surfaces									0	0
080	Physical Therapy	178	178	178						387,975	387,975
081	Respiratory Therapy									0	0
082	Occupational Therapy	123	123	123						400,075	400,075
083	Speech Pathology	59	59	59						106,148	106,148
085	Pharmacy	27	27	27						274,564	274,564
090	Laboratory	90	90	90						14,604	14,604
095	Home Health Services									0	0
100	Other Ancillary Services	23	23	23						24,007	24,007
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,345	9,345	9,345	309,870	92,961	3,142,524	3,142,524	3,142,524	5,073,827	5,073,827
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	40	40	40						5,376	5,376
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,152	13,052	13,007	309,870	92,961	3,142,524	3,142,524	3,142,524	6,305,117	6,305,117
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 31,954 0.01016826	\$ 77,852 0.024773717			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 71,318 5.46414343	\$ 229,905 17.67547370	\$ 89,476 0.28875210	\$ 323,504 3.47999362	\$ 4,998 0.00159049	\$ 10,621 0.00337979	\$ 73,825 0.02349218	\$ 18,974 0.00300938	\$ 88,062 0.01396681
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 242,159 18.55340178	\$ 18,760 1.44229285	\$ 21,385 0.06901393	\$ 213,893 2.30088882	\$ 7,137 0.00227113	\$ 11,985 0.00381382	\$ 3,334 0.00106082	\$ 16,396 0.00260050	\$ 14,767 0.00234213
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 764,304 58.11313869	\$ 5,811 0.44524317	\$ 2,635 0.20259300	\$ 22,564 0.07281833	\$ 41,955 0.45132191	\$ 12,692 0.00403891	\$ 26,971 0.00858268	\$ 4,936 0.00157069	\$ 48,184 0.00764205	\$ 22,035 0.00349484

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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	\$ 55,341	\$ 0	\$ 55,341	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,977	0	15,977	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	357,263	(115,104)	242,159	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 428,581	\$ (115,104)	\$ 313,477	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 177,592	\$ 0	\$ 177,592	(Sch 3)
010	.20-.39	Fringe Benefits	6300	52,067	0	52,067	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,925	0	17,925	(Sch 4)
010		Housekeeping - Total	6300	\$ 247,584	\$ 0	\$ 247,584	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	4,449	0	4,449	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	713,412	0	713,412	(Sch 5)
040		Property Taxes	7300	71,322	(24,879)	46,443	(Sch 5)
045		Property Insurance	7400	23,326	0	23,326	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 16,673	\$ (16,673)	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,505,347	\$ (156,656)	\$ 1,348,691	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 63,391	\$ 0	\$ 63,391	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,199	0	17,199	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,707	0	13,707	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,297	\$ 0	\$ 94,297	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 240,414	\$ 0	\$ 240,414	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,568	0	66,568	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	199,616	0	199,616	(Sch 4)
065		Dietary - Total	6500	\$ 506,598	\$ 0	\$ 506,598	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
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	11,409	0	11,409	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,409	\$ 0	\$ 11,409	
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:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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	369,837	0	369,837	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 369,837	\$ 0	\$ 369,837	
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	387,542	0	387,542	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 387,542	\$ 0	\$ 387,542	
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	100,136	0	100,136	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 100,136	\$ 0	\$ 100,136	
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	271,813	0	271,813	(Sch 4)
085		Pharmacy - Total	8300	\$ 271,813	\$ 0	\$ 271,813	
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	5,433	0	5,433	(Sch 4)
090		Laboratory - Total	8400	\$ 5,433	\$ 0	\$ 5,433	
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	21,663	0	21,663	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,663	\$ 0	\$ 21,663	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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		\$ 1,167,833	\$ 0	\$ 1,167,833	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,390,378	0	\$ 2,390,378	(Sch 2)
105	.20-.39	Fringe Benefits	6110	607,676	0	607,676	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	343,286	(198,816)	144,470	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,341,340	\$ (198,816)	\$ 3,142,524	
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:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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)
		Other Nonreimbursable				
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	1,300	0	1,300 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,300	\$ 0	\$ 1,300
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		Subtotal 105 - 145		\$ 3,342,640	\$ (198,816)	\$ 3,143,824
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 19,675	\$ 0	\$ 19,675 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,279	0	12,279 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,818	0	2,818 (Sch 4)
155		Social Services - Total	6600	\$ 34,772	\$ 0	\$ 34,772

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1659693745

OSHPD Facility Number:
206010848

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	\$ 61,937	\$ 0	\$ 61,937	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,915	0	15,915	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,807	0	2,807	(Sch 4)
160		Activities - Total	6700	\$ 80,659	\$ 0	\$ 80,659	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 255,448	\$ 0	\$ 255,448	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,334	0	86,334	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	725,022	119,910	844,932	(Sch 6)
165		Administration - Total	6900	\$ 1,066,804	\$ 119,910	\$ 1,186,714	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 66,759	\$ 0	\$ 66,759	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,626	0	12,626	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,269	0	7,269	(Sch 4)
166		Medical Records - Total	6900	\$ 86,654	\$ 0	\$ 86,654	
167		CDPH Licensing Fees	6900	\$ 23,354	\$ 0	\$ 23,354	(Sch 6)
168		Professional Liability Insurance	6900	\$ 55,410	\$ 0	\$ 55,410	(Sch 6)
169		Quality Assurance Fees	6900	\$ 416,432	\$ 0	\$ 416,432	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,906	\$ 0	\$ 57,906	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,975	0	13,975	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,654	0	1,654	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,535	\$ 0	\$ 73,535	
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	
		Subtotal 155 - 174		\$ 1,837,620	\$ 119,910	\$ 1,957,530	
200		Total		\$ 8,454,335	\$ (235,562)	\$ 8,218,773	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 400,027	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
1659693745

OSHPD Facility Number:
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Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	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	(115,104)	(115,104)						
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	(24,879)		(24,879)					
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	(16,673)				(16,673)			
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:
OAKLAND HEALTHCARE AND WELLNESS CENTER

Provider NPI:
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Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	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	119,910	313,920		(192,178)		(1,832)		
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							Fiscal Period	Provider NPI		Adjustments
OAKLAND HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1659693745		7
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	To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$400,027	\$400,027

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKLAND HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1659693745		7
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>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$357,263	(\$115,104)	\$242,159
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	343,286	(198,816)	144,470
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	725,022	313,920	1,038,942 *
							To reclassify management consulting expense to the proper cost centers for proper cost determination with AB 1629 reimbursement methodology. Title 22, CCR 52000 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2103, 2135, 2300, 2304, and 2404.2F			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
OAKLAND HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1659693745	7		
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.					
ADJUSTMENTS TO REPORTED COSTS											
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property tax expense to agree with the property tax bill 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$71,322	(\$24,879)	\$46,443	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal and consulting fees not related to patient care. 42 CFR 413.9 (c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2134, 2300, 2304, and 2404.2F	* \$1,038,942	(\$192,178)	\$846,764 *	
5	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to insufficient documentation. 42 CFR 413.2 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$16,673	(\$16,673)	\$0	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Core Healthcare Center's Home Office Cost Report for fiscal period ended August 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$846,764	(\$1,832)	\$844,932	

Provider Name							Fiscal Period	Provider NPI		Adjustments
OAKLAND HEALTHCARE AND WELLNESS CENTER							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1659693745		7
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
7	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through August 31, 2011 Payment Period: September 1, 2010 through October 2, 2012 Report Date: November 6, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,739	(426)	22,313