

**REPORT
ON THE
RATE SETTING AUDIT**

**OAKHILL SPRINGS CARE CENTER
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538323761**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Liza Bencriscutto**



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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Shylyn Napolis
Director of Business Development
Oakhill Springs Care Center
3466 Mt. Diablo Boulevard, C-205
Lafayette, CA 94549

OAKHILL SPRINGS CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1538323761
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

Shylyn Napolis
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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:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility No.:
206010845

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	\$ 1,370,911	\$ 91.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 433,531	\$ 28.94
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 334,139	\$ 22.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 163,221	\$ 10.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 28,498	\$ 1.90
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,165	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,344	\$ 2.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 198,840	\$ 13.27
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 328,065	\$ 21.90
11	Cost of Routine Service/Audited Total Costs	\$ 2,899,634	\$ 2,903,715	\$ 193.81
12	Total Patient Days (Adj)	14,982	14,982	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 193.54	\$ 193.81	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 2)	14,078	13,891	
16	Medi-Cal Managed Care Days (Adj 3)		147	
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:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility No.:
206010845

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:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility No.:
206010845

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	\$ 50,454	\$ 50,454		
160	Activities	33,977		\$ 33,977	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,286,480	50,454	33,977	1,370,911
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	\$ 1,370,911	\$ 50,454	\$ 33,977	\$ 1,370,911

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
OAKHILL SPRINGS CARE CENTER

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 28,696	\$ 28,696										
010	Housekeeping	114,751	256	\$ 115,007									
060	Laundry and Linen	82,052	1,714	6,932	\$ 90,698								
065	Dietary	192,615	2,065	8,349	0	\$ 203,029							
155	Social Services	N/A	4,377	17,701	0	0	\$ 22,079						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,376	5,566	0	0	0	0		\$ 6,943	\$ 6,943		
166	Medical Records	18,540	0	0	0	0	0	0		18,540		\$ 18,540	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies		492	1,988	0	0	0	0	0	2,480	22	59	\$ 2,561
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	98	263	361
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	30	81	111
083	Speech Pathology		0	0	0	0	0	0	0	0	2	4	6
085	Pharmacy		0	0	0	0	0	0	0	0	17	46	63
090	Laboratory		0	0	0	0	0	0	0	0	1	3	5
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	1	3	4
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		18,415	74,470	90,698	203,029	22,079	0	0	408,692	6,768	18,072	433,531 *
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	0	0	0	0	0	0	0	3	9	12
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 436,654	\$ 28,696	\$ 115,007	\$ 90,698	\$ 203,029	\$ 22,079	\$ -	\$ -	\$ 411,171	\$ 6,943	\$ 18,540	\$ 436,654

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
OAKHILL SPRINGS CARE CENTER

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 83,213	\$ 83,213										
010	Housekeeping	10,448	744	\$ 11,192									
060	Laundry and Linen	11,722	4,971	675	\$ 17,367								
065	Dietary	149,877	5,987	813	0	\$ 156,677							
155	Social Services	822	12,693	1,723	0	0	\$ 15,238						
160	Activities	1,682	0	0	0	0	0	\$ 1,682					
165	Administration	N/A	3,991	542	0	0	0	0		\$ 4,533	\$ 4,533		
166	Medical Records	9,715	0	0	0	0	0	0		9,715		\$ 9,715	
170	Inservice Education - Nursing	1,133	0	0	0	0	0	0	\$ 1,133				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,426	193	0	0	0	0	0	1,619	14	31	\$ 1,664
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	33,168	0	0	0	0	0	0	0	33,168	64	138	33,370
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	10,174	0	0	0	0	0	0	0	10,174	20	42	10,236
083	Speech Pathology	540	0	0	0	0	0	0	0	540	1	2	543
085	Pharmacy	5,808	0	0	0	0	0	0	0	5,808	11	24	5,843
090	Laboratory	435	0	0	0	0	0	0	0	435	1	2	438
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	340	0	0	0	0	0	0	0	340	1	1	342
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	67,506	53,401	7,247	17,367	156,677	15,238	1,682	1,133	320,251	4,419	9,470	334,139 *
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	1,148	0	0	0	0	0	0	0	1,148	2	5	1,155
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 387,731	\$ 83,213	\$ 11,192	\$ 17,367	\$ 156,677	\$ 15,238	\$ 1,682	\$ 1,133	\$ 373,483	\$ 4,533	\$ 9,715	\$ 387,731

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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)	\$ 166,299	85%							
	Property Tax (line 40)	29,035	15%	\$ 195,334						
005	Plant Operations and Maintenance			5,073	\$ 5,073					
010	Housekeeping			1,701	45	\$ 1,746				
060	Laundry and Linen			11,365	303	105	\$ 11,773			
065	Dietary			13,689	365	127	0	\$ 14,181		
155	Social Services			29,022	774	269	0	0	\$ 30,065	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			9,126	243	84	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,259	87	30	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			122,098	3,256	1,131	11,773	14,181	30,065	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - 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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 195,334	100%	\$ 195,334	\$ 5,073	\$ 1,746	\$ 11,773	\$ 14,181	\$ 30,065	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 166,299	85%							
	Property Tax (line 40)	29,035	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,454	\$ 9,454				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,376	30	0	\$ 3,407	\$ 2,900	\$ 506
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	134	0	134	114	20
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	41	0	41	35	6
083	Speech Pathology			0	0	2	0	2	2	0
085	Pharmacy			0	0	23	0	23	20	3
090	Laboratory			0	0	2	0	2	1	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1	0	1	1	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			0	182,504	9,215	0	191,719	163,221	28,498
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	0	5	0	5	4	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 195,334	100%	\$ -	\$ 185,880	\$ 9,454	\$ -	\$ 195,334	\$ 166,299	\$ 29,035

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OAKHILL SPRINGS CARE CENTER

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 57% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,796												
055	Interest - Other	1,540												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	331,222												
	Total Costs Allocable as Administration	336,558	57%											
167	CDPH Licensing Fees	10,428	2%											
168	Professional Liability Insurance	37,285	6%											
169	Quality Assurance Fees	203,988	35%											
174	Caregiver Training	0	0%											
	Total	588,259	100%						\$ 588,259					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,480	\$ 1,619	\$ 3,376	\$ 7,475	1,878	\$ 1,074	\$ 33	\$ 119	\$ 651	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	33,168	0	33,168	8,333	4,768	148	528	2,890	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	10,174	0	10,174	2,556	1,462	45	162	886	0
083	Speech Pathology			0	0	540	0	540	136	78	2	9	47	0
085	Pharmacy			0	0	5,808	0	5,808	1,459	835	26	92	506	0
090	Laboratory			0	0	435	0	435	109	63	2	7	38	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	340	0	340	85	49	2	5	30	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			1,370,911	408,692	320,251	182,504	2,282,357	573,414	328,065	10,165	36,344	198,840	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	0	1,148	0	1,148	288	165	5	18	100	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 588,259		\$ 1,370,911	\$ 411,171	\$ 373,483	\$ 185,880	\$ 2,341,445	\$ 588,259					
	Total Administrative Costs							\$ 588,259		\$ 336,558	\$ 10,428	\$ 37,285	\$ 203,988	\$ -
	Unit Cost Multiplier							0.25123758						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 25,483	\$ 14,248	\$ 9,454	\$ 49,185							
	TOTAL FACILITY COSTS							\$ 2,978,889						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
OAKHILL SPRINGS CARE CENTER

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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	179									
010	Housekeeping	60	60								
060	Laundry and Linen	401	401	401							
065	Dietary	483	483	483							
155	Social Services	1,024	1,024	1,024							
160	Activities										
165	Administration	322	322	322							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	115	115	115						7,475	7,475
077	Specialized Support Surfaces									0	0
080	Physical Therapy									33,168	33,168
081	Respiratory Therapy									0	0
082	Occupational Therapy									10,174	10,174
083	Speech Pathology									540	540
085	Pharmacy									5,808	5,808
090	Laboratory									435	435
095	Home Health Services									0	0
100	Other Ancillary Services									340	340
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,308	4,308	4,308	96,824	44,688	1,353,986	1,353,986	1,353,986	2,282,357	2,282,357
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									1,148	1,148
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	6,892	6,713	6,653	96,824	44,688	1,353,986	1,353,986	1,353,986	2,341,445	2,341,445
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 50,454 0.03726331	\$ 33,977 0.025094056			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 28,696 4.27469090	\$ 115,007 17.28655967	\$ 90,698 0.93673120	\$ 203,029 4.54325734	\$ 22,079 0.01630646	\$ - 0.00000000	\$ - 0.00000000	\$ 6,943 0.00296514	\$ 18,540 0.00791819
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 83,213 12.39579920	\$ 11,192 1.68221073	\$ 17,367 0.17936960	\$ 156,677 3.50601233	\$ 15,238 0.01125409	\$ 1,682 0.00124226	\$ 1,133 0.00083679	\$ 4,533 0.00193604	\$ 9,715 0.00414915
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 195,334 28.34213581	\$ 5,073 0.75573400	\$ 1,746 0.26241879	\$ 11,773 0.12159667	\$ 14,181 0.31733395	\$ 30,065 0.02220476	\$ - 0.00000000	\$ - 0.00000000	\$ 9,454 0.00403768	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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	\$ 23,669	\$ 0	\$ 23,669	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,027	0	5,027	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	83,213	0	83,213	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 111,909	\$ 0	\$ 111,909	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 72,912	\$ 0	\$ 72,912	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,809	0	21,809	(Sch 3)
010	.79	Agency Staff	6300	20,030	0	20,030	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,448	0	10,448	(Sch 4)
010		Housekeeping - Total	6300	\$ 125,199	\$ 0	\$ 125,199	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,221	0	1,221	(Sch 5)
025		Depreciation: Equipment	7140	5,495	0	5,495	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	159,583	0	159,583	(Sch 5)
040		Property Taxes	7300	29,035	0	29,035	(Sch 5)
045		Property Insurance	7400	3,796	0	3,796	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,540	\$ 0	\$ 1,540	(Sch 6)
057		Subtotal 005 - 055		\$ 437,778	\$ 0	\$ 437,778	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,276	\$ 0	\$ 52,276	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,592	0	16,592	(Sch 3)
060	.79	Agency Staff	6400	13,184	0	13,184	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,722	0	11,722	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 93,774	\$ 0	\$ 93,774	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 152,661	\$ 0	\$ 152,661	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,954	0	39,954	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	149,877	0	149,877	(Sch 4)
065		Dietary - Total	6500	\$ 342,492	\$ 0	\$ 342,492	
070		Provision for Bad Debts	7700	\$	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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	33,168	0	33,168	(Sch 4)
080		Physical Therapy - Total	8200	\$ 33,168	\$ 0	\$ 33,168	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	10,174	0	10,174	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 10,174	\$ 0	\$ 10,174	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	540	0	540	(Sch 4)
083		Speech Pathology - Total	8280	\$ 540	\$ 0	\$ 540	
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	5,808	0	5,808	(Sch 4)
085		Pharmacy - Total	8300	\$ 5,808	\$ 0	\$ 5,808	
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	435	0	435	(Sch 4)
090		Laboratory - Total	8400	\$ 435	\$ 0	\$ 435	
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	340	0	340	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 340	\$ 0	\$ 340	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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		\$ 50,465	\$ 0	\$ 50,465	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,010,795	\$ 0	\$ 1,010,795	(Sch 2)
105	.20-.39	Fringe Benefits	6110	275,685	0	275,685	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	67,506	0	67,506	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,353,986	\$ 0	\$ 1,353,986	
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:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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	1,148	0	1,148 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,148	\$ 0	\$ 1,148
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		\$ 1,355,134	\$ 0	\$ 1,355,134
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,656	\$ 0	\$ 40,656 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,798	0	9,798 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	822	0	822 (Sch 4)
155		Social Services - Total	6600	\$ 51,276	\$ 0	\$ 51,276

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKHILL SPRINGS CARE CENTER

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

Provider NPI:
1538323761

OSHPD Facility Number:
206010845

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	\$ 26,178	\$ 0	\$ 26,178	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,799	0	7,799	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,682	0	1,682	(Sch 4)
160		Activities - Total	6700	\$ 35,659	\$ 0	\$ 35,659	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 84,184	\$ 0	\$ 84,184	(Sch 6)
165	.20-.39	Fringe Benefits	6900	15,929	0	15,929	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	231,109	0	231,109	(Sch 6)
165		Administration - Total	6900	\$ 331,222	\$ 0	\$ 331,222	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 15,212	\$ 0	\$ 15,212	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,328	0	3,328	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,715	0	9,715	(Sch 4)
166		Medical Records - Total	6900	\$ 28,255	\$ 0	\$ 28,255	
167		CDPH Licensing Fees	6900	\$ 10,428	\$ 0	\$ 10,428	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,285	\$ 0	\$ 37,285	(Sch 6)
169		Quality Assurance Fees	6900	\$ 203,988	\$ 0	\$ 203,988	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,133	0	1,133	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 1,133	\$ 0	\$ 1,133	
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		\$ 699,246	\$ 0	\$ 699,246	
200		Total		\$ 2,978,889	\$ 0	\$ 2,978,889	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 112,812	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
OAKHILL SPRINGS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538323761	3	
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	\$112,812	\$112,812

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAKHILL SPRINGS CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538323761		3
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
2	4.1	5	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 Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 31, 2012 Report Date: January 28, 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 51511	14,078	(187)	13,891	
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	147	147	