

**REPORT
ON THE
RATE SETTING AUDIT**

**OAKLAND CARE CENTER
OAKLAND, CALIFORNIA
PROVIDER NUMBER: ZZR05215I AND
NPI NUMBER: 1053450163**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Jimmy Le**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2011

Stephen Renouf
Assistant Controller
Core Healthcare Centers
330 30th Street
Oakland, CA 94609

PROVIDER: OAKLAND CARE CENTER
PROVIDER NUMBER: ZZR05215I
NPI NUMBER: 1053450163
FISCAL PERIOD ENDED JUNE 30, 2009

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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 that include a summary of the total due the State in the amount of \$13,329, which resulted from Medi-Cal overbillings.

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.

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

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

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	\$ 2,757,677	\$ 108.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 874,463	\$ 34.41
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 271,586	\$ 10.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 317,332	\$ 12.49
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 34,437	\$ 1.36
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,262	\$ 0.64
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 189,571	\$ 7.46
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 408,494	\$ 16.08
11	Cost of Routine Service/Audited Total Costs	\$ 4,727,332	\$ 4,869,822	\$ 191.65
12	Total Patient Days	25,410	25,410	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 186.04	\$ 191.65	
14	Overpayments (Adj 20)	\$ 0	\$ 13,329	
15				
INTERMEDIATE CARE				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility No.:
206010848

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility No.:
206010848

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 108,402	\$ 108,402		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	102,732		\$ 102,732	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	153,952	0	0	153,952 *****
077	Specialized Support Surfaces	N/A	0	0	0 *****
080	Physical Therapy	142,038	0	0	142,038 *****
081	Respiratory Therapy	809	0	0	809 *****
082	Occupational Therapy	126,223	0	0	126,223 *****
083	Speech Pathology	57,298	0	0	57,298 *****
085	Pharmacy	81,667	0	0	81,667 *****
090	Laboratory	22,432	0	0	22,432 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	7,237	0	0	7,237 ***
101	Subacute Ancillary Services	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services	0	0	0	0 *****
ROUTINE SERVICES					
105	Skilled Nursing Care	2,546,543	108,402	102,732	2,757,677 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 **
126	Subacute Care - Pediatrics	0	0	0	0 *****
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 3,349,333	\$ 108,402	\$ 102,732	\$ 3,349,333

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 136,515	\$ 136,515										
010	Housekeeping	206,161	491	\$ 206,652									
060	Laundry and Linen	34,162	4,186	6,360	\$ 44,708								
065	Dietary	381,263	7,783	11,825	0	\$ 400,871							
155	Social Services	N/A	2,355	3,577	0	0	\$ 5,932						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	9,855	14,971	0	0	0	0		\$ 24,826	\$ 24,826		
166	Medical Records	65,524	4,088	6,210	0	0	0	0		75,822		\$ 75,822	
170	Inservice Education - Nursing	79,027	0	0	0	0	0	0	\$ 79,027				
ANCILLARY SERVICES													
075	Patient Supplies		763	1,159	0	0	0	0	0	1,922	831	2,539	\$ 5,293 ****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ****
080	Physical Therapy		1,940	2,948	0	0	0	0	0	4,888	809	2,471	8,168 ****
081	Respiratory Therapy		469	712	0	0	0	0	0	1,181	20	61	1,262 ****
082	Occupational Therapy		1,341	2,037	0	0	0	0	0	3,378	706	2,156	6,240 ****
083	Speech Pathology		643	977	0	0	0	0	0	1,620	322	982	2,924 ****
085	Pharmacy		294	447	0	0	0	0	0	741	437	1,336	2,514 ****
090	Laboratory		0	0	0	0	0	0	0	0	117	358	476 ***
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	38	116	154 ***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ****
ROUTINE SERVICES													
105	Skilled Nursing Care		101,871	154,765	44,708	400,871	5,932	0	79,027	787,174	21,531	65,758	874,463 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 ****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		436	662	0	0	0	0	0	1,098	15	45	1,158
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
TOTAL		\$ 902,652	\$ 136,515	\$ 206,652	\$ 44,708	\$ 400,871	\$ 5,932	\$ -	\$ 79,027	\$ 802,004	\$ 24,826	\$ 75,822	\$ 902,652

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 151,750	\$ 151,750										
010	Housekeeping	13,798	545	\$ 14,343									
060	Laundry and Linen	9,266	4,653	441	\$ 14,361								
065	Dietary	93,975	8,652	821	0	\$ 103,448							
155	Social Services	823	2,617	248	0	0	\$ 3,689						
160	Activities	1,705	0	0	0	0	0	\$ 1,705					
165	Administration	N/A	10,954	1,039	0	0	0	0		\$ 11,994	\$ 11,994		
166	Medical Records	6,143	4,544	431	0	0	0	0		11,118		\$ 11,118	
170	Inservice Education - Nursing	394	0	0	0	0	0	0	\$ 394				
ANCILLARY SERVICES													
075	Patient Supplies	0	848	80	0	0	0	0	0	929	402	372	\$ 1,703 *****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 *****
080	Physical Therapy	0	2,157	205	0	0	0	0	0	2,362	391	362	3,115 *****
081	Respiratory Therapy	0	521	49	0	0	0	0	0	570	10	9	589 *****
082	Occupational Therapy	0	1,490	141	0	0	0	0	0	1,632	341	316	2,289 *****
083	Speech Pathology	0	715	68	0	0	0	0	0	783	155	144	1,082 *****
085	Pharmacy	0	327	31	0	0	0	0	0	358	211	196	765 *****
090	Laboratory	0	0	0	0	0	0	0	0	0	57	53	109 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	18	17	35 ***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 *****
ROUTINE SERVICES													
105	Skilled Nursing Care	3,964	113,240	10,742	14,361	103,448	3,689	1,705	394	251,542	10,402	9,642	271,586 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		485	46	0	0	0	0	0	531	7	7	544
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 281,818	\$ 151,750	\$ 14,343	\$ 14,361	\$ 103,448	\$ 3,689	\$ 1,705	\$ 394	\$ 258,706	\$ 11,994	\$ 11,118	\$ 281,818

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 336,471	90%							
	Property Tax (line 40)	36,514	10%	\$ 372,985						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			1,340	0	\$ 1,340				
060	Laundry and Linen			11,437	0	41	\$ 11,478			
065	Dietary			21,266	0	77	0	\$ 21,342		
155	Social Services			6,433	0	23	0	0	\$ 6,457	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			26,925	0	97	0	0	0	0
166	Medical Records			11,169	0	40	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,085	0	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,302	0	19	0	0	0	0
081	Respiratory Therapy			1,281	0	5	0	0	0	0
082	Occupational Therapy			3,663	0	13	0	0	0	0
083	Speech Pathology			1,757	0	6	0	0	0	0
085	Pharmacy			804	0	3	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			278,331	0	1,004	11,478	21,342	6,457	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,191	0	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 372,985	100%	\$ 372,985	\$ -	\$ 1,340	\$ 11,478	\$ 21,342	\$ 6,457	\$ -

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 336,471	90%							
	Property Tax (line 40)	36,514	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 27,022	\$ 27,022				
166	Medical Records				11,209		\$ 11,209			
170	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
075	Patient Supplies			0	2,092	905	375	\$ 3,373	\$ 3,043	\$ 330 *****
077	Specialized Support Surfaces			0	0	0	0	0	0	0 *****
080	Physical Therapy			0	5,321	881	365	6,566	5,924	643 *****
081	Respiratory Therapy			0	1,285	22	9	1,316	1,187	129 *****
082	Occupational Therapy			0	3,677	768	319	4,764	4,297	466 *****
083	Speech Pathology			0	1,764	350	145	2,259	2,038	221 *****
085	Pharmacy			0	807	476	197	1,480	1,336	145 *****
090	Laboratory			0	0	128	53	181	163	18 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	41	17	58	53	6 ***
101	Subacute Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 ****
ROUTINE SERVICES										
105	Skilled Nursing Care			0	318,613	23,435	9,721	351,769	317,332	34,437 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0 ****
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,196	16	7	1,218	1,099	119
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 372,985	100%	\$ -	\$ 334,754	\$ 27,022	\$ 11,209	\$ 372,985	\$ 336,471	\$ 36,514

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 66% of Total	DPH License Fees 3% of Total	Liability Insurance 0% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,545												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	463,468												
	Total Costs Allocable as Administration	471,013	66%											
167	DPH Licensing Fees	18,751	3%											
168	Liability Insurance	0	0%											
169	Quality Assurance Fees	218,584	31%											
174	Caregiver Training	0	0%											
	Total	708,348	100%						\$ 708,348					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 153,952	\$ 1,922	\$ 929	\$ 2,092	\$ 158,895	23,721	\$ 15,773	\$ 628	\$ -	\$ 7,320	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			142,038	4,888	2,362	5,321	154,609	23,081	15,348	611	0	7,123	0
081	Respiratory Therapy			809	1,181	570	1,285	3,846	574	382	15	0	177	0
082	Occupational Therapy			126,223	3,378	1,632	3,677	134,909	20,141	13,392	533	0	6,215	0
083	Speech Pathology			57,298	1,620	783	1,764	61,465	9,176	6,102	243	0	2,832	0
085	Pharmacy			81,667	741	358	807	83,574	12,477	8,296	330	0	3,850	0
090	Laboratory			22,432	0	0	0	22,432	3,349	2,227	89	0	1,033	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			7,237	0	0	0	7,237	1,080	718	29	0	333	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,757,677	787,174	251,542	318,613	4,115,005	614,327	408,494	16,262	0	189,571	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,098	531	1,196	2,825	422	280	11	0	130	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 708,348		\$ 3,349,333	\$ 802,004	\$ 258,706	\$ 334,754	\$ 4,744,797	\$ 708,348					
	Total Administrative Costs							\$ 708,348		\$ 471,013	\$ 18,751	\$ -	\$ 218,584	\$ -
	Unit Cost Multiplier							0.14928943						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 100,648	\$ 23,112	\$ 27,022	\$ 150,782							
	TOTAL FACILITY COSTS							\$ 5,603,927						

* (To Schedule 1)
 ** (To Adult Subacute Schedule 1)
 *** (To Adult Subacute Schedule 2)
 **** (To Pediatric Subacute Schedule 1)
 ***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adjs 1, 17)	Plant Ops (SQ FT) 5 (Adjs 1, 17)	Hskpng (SQ FT) 10 (Adjs 1, 17)	Laundry (LBS) 60 (Adjs 2, 18)	Dietary (MEALS) 65 (Adjs 3, 19)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	45	45								
060	Laundry and Linen	384	384	384							
065	Dietary	714	714	714							
155	Social Services	216	216	216							
160	Activities										
165	Administration	904	904	904							
166	Medical Records	375	375	375							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	70	70	70						158,895	158,895
077	Specialized Support Surfaces									0	0
080	Physical Therapy	178	178	178						154,609	154,609
081	Respiratory Therapy	43	43	43						3,846	3,846
082	Occupational Therapy	123	123	123						134,909	134,909
083	Speech Pathology	59	59	59						61,465	61,465
085	Pharmacy	27	27	27						83,574	83,574
090	Laboratory									22,432	22,432
095	Home Health Services									0	0
100	Other Ancillary Services									7,237	7,237
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,345	9,345	9,345	87,742	75,207	2,550,507	2,550,507	2,550,507	4,115,005	4,115,005
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	40	40	40						2,825	2,825
145	Other Nonreimbursable	0	0	0						0	0
	TOTAL STATISTICS	12,523	12,523	12,478	87,742	75,207	2,550,507	2,550,507	2,550,507	4,744,797	4,744,797
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 108,402 0.042502138	\$ 102,732 0.04027905			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 136,515 10.90114190	\$ 206,652 16.56127195	\$ 44,708 0.50953440	\$ 400,871 5.33023739	\$ 5,932 0.00232577	\$ - 0.00000000	\$ 79,027 0.03098482	\$ 24,826 0.00523226	\$ 75,822 0.01598012
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 151,750 12.11770343	\$ 14,343 1.14948683	\$ 14,361 0.16366850	\$ 103,448 1.37550725	\$ 3,689 0.00144627	\$ 1,705 0.00066850	\$ 394 0.00015448	\$ 11,994 0.00252773	\$ 11,118 0.00234324
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 372,985 29.78399745	\$ - 0.00000000	\$ 1,340 0.10741144	\$ 11,478 0.13081878	\$ 21,342 0.28378297	\$ 6,457 0.00253148	\$ - 0.00000000	\$ - 0.00000000	\$ 27,022 0.00569505	\$ 11,209 0.00236244

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 110,875	\$ 0	\$ 110,875	(Sch 3)
005	.20-.39	Fringe Benefits	6200	27,595	(1,955)	25,640	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	151,750	0	151,750	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 290,220	\$ (1,955)	\$ 288,265	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 142,779	\$ 0	\$ 142,779	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,693	(3,311)	63,382	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,798	0	13,798	(Sch 4)
010		Housekeeping - Total	6300	\$ 223,270	\$ (3,311)	\$ 219,959	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 507	0	\$ 507	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,956	0	3,956	(Sch 5)
025		Depreciation: Equipment	7140	8,815	0	8,815	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	323,193	0	323,193	(Sch 5)
040		Property Taxes	7300	79,725	(43,211)	36,514	(Sch 5)
045		Property Insurance	7400	7,545	0	7,545	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	134,909	(134,909)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,072,140	\$ (183,386)	\$ 888,754	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 23,266	\$ 0	\$ 23,266	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,421	(525)	10,896	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,266	0	9,266	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 43,953	\$ (525)	\$ 43,428	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 271,681	\$ 0	\$ 271,681	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,750	(6,168)	109,582	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	93,975	0	93,975	(Sch 4)
065		Dietary - Total	6500	\$ 481,406	\$ (6,168)	\$ 475,238	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	78,034	75,918	153,952	
075		Patient Supplies - Total	8100	\$ 78,034	\$ 75,918	\$ 153,952	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	142,038	0	142,038	
080		Physical Therapy - Total	8200	\$ 142,038	\$ 0	\$ 142,038	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	809	0	809	
081		Respiratory Therapy - Total	8220	\$ 809	\$ 0	\$ 809	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	126,223	0	126,223	
082		Occupational Therapy - Total	8250	\$ 126,223	\$ 0	\$ 126,223	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	57,298	0	57,298	
083		Speech Pathology - Total	8280	\$ 57,298	\$ 0	\$ 57,298	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	81,667	0	81,667	
085		Pharmacy - Total	8300	\$ 81,667	\$ 0	\$ 81,667	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	22,432	0	22,432	
090		Laboratory - Total	8400	\$ 22,432	\$ 0	\$ 22,432	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	7,237	0	7,237	
100		Other Ancillary Services - Total	8900	\$ 7,237	\$ 0	\$ 7,237	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 515,738	\$ 75,918	\$ 591,656	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,972,479	\$ 0	\$ 1,972,479	(Sch 2)
105	.20-.39	Fringe Benefits	6110	609,244	(35,180)	574,064	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	79,882	(75,918)	3,964	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,661,605	\$ (111,098)	\$ 2,550,507	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	0	0	0
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
146		Subtotal 105 - 145		\$ 2,661,605	\$ (111,098)	\$ 2,550,507
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 81,447	\$ 0	\$ 81,447 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,782	(1,827)	26,955 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	823	0	823 (Sch 4)
155		Social Services - Total	6600	\$ 111,052	\$ (1,827)	\$ 109,225

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 68,580	\$ 0	\$ 68,580	(Sch 2)
160	.20-.39	Fringe Benefits	6700	35,715	(1,563)	34,152	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,705	0	1,705	(Sch 4)
160		Activities - Total	6700	\$ 106,000	\$ (1,563)	\$ 104,437	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 281,681	\$ (46,700)	\$ 234,981	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,497	(24,624)	65,873	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	319,764	(157,150)	162,614	(Sch 6)
165		Administration - Total	6900	\$ 691,942	\$ (228,474)	\$ 463,468	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 0	\$ 46,700	\$ 46,700	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	0	18,824	18,824	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	6,143	6,143	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 71,667	\$ 71,667	
167		DPH Licensing Fees	6900	\$ 0	\$ 18,751	\$ 18,751	(Sch 6)
168		Liability Insurance	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 218,584	\$ 218,584	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,573	\$ 0	\$ 62,573	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,815	(1,361)	16,454	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	394	0	394	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,782	\$ (1,361)	\$ 79,421	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 989,776	\$ 75,777	\$ 1,065,553	
200		Total		\$ 5,764,618	\$ (149,482)	\$ 5,615,136	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 110,875	\$ 0	\$ 110,875
005	2	Fringe Benefits		27,595	0	27,595
005	3	Agency Staff				0
005	4	Other - Nonlabor		151,750	0	151,750
005	5	Plant Operations and Maintenance - Total		\$ 290,220	\$ 0	\$ 290,220
010		Housekeeping				
010	1	Salaries and Wages		\$ 142,779	\$ 0	\$ 142,779
010	2	Fringe Benefits		66,693	0	66,693
010	3	Agency Staff				0
010	4	Other - Nonlabor		13,798	0	13,798
010	5	Housekeeping - Total		\$ 223,270	\$ 0	\$ 223,270
015	4	Depreciation: Buildings and Improvements		\$ 507	\$ 0	\$ 507
020	4	Depreciation: Leasehold Improvements		3,956	0	3,956
025	4	Depreciation: Equipment		8,815	0	8,815
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		323,193	0	323,193
040	4	Property Taxes		79,725	0	79,725
045	4	Property Insurance		7,545	0	7,545
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		134,909	0	134,909
		Subtotal 005 - 055		1,072,140	0	1,072,140
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 23,266	\$ 0	\$ 23,266
060	2	Fringe Benefits		11,421	0	11,421
060	3	Agency Staff				0
060	4	Other - Nonlabor		9,266	0	9,266
060	5	Laundry and Linen - Total		\$ 43,953	\$ 0	\$ 43,953
065		Dietary				
065	1	Salaries and Wages		\$ 271,681	\$ 0	\$ 271,681
065	2	Fringe Benefits		115,750	0	115,750
065	3	Agency Staff				0
065	4	Other - Nonlabor		93,975	0	93,975
065	5	Dietary - Total		\$ 481,406	\$ 0	\$ 481,406
070	4	Provision for Bad Debts		\$	\$	\$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		78,034	0	78,034
075	5	Patient Supplies - Total		\$ 78,034	\$ 0	\$ 78,034
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		142,038	0	142,038
080	5	Physical Therapy - Total		\$ 142,038	\$ 0	\$ 142,038
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor		809	0	809
081	5	Respiratory Therapy - Total		\$ 809	\$ 0	\$ 809
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		126,223	0	126,223
082	5	Occupational Therapy - Total		\$ 126,223	\$ 0	\$ 126,223
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		57,298	0	57,298
083	5	Speech Pathology - Total		\$ 57,298	\$ 0	\$ 57,298
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		81,667	0	81,667
085	5	Pharmacy - Total		\$ 81,667	\$ 0	\$ 81,667
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		22,432	0	22,432
090	5	Laboratory - Total		\$ 22,432	\$ 0	\$ 22,432
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		7,237	0	7,237
100	5	Other Ancillary Services - Total		\$ 7,237	\$ 0	\$ 7,237

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
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OSHPD Facility Number:
206010848

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		Subtotal 075 - 102		\$ 515,738	\$ 0	\$ 515,738
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,972,479	\$ 0	\$ 1,972,479
105	2	Fringe Benefits		609,244	0	609,244
105	3	Agency Staff				0
105	4	Other - Nonlabor		79,882	0	79,882
105	5	Skilled Nursing Care - Total		\$ 2,661,605	\$ 0	\$ 2,661,605
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
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OSHPD Facility Number:
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,661,605	\$ 0	\$ 2,661,605
155		Social Services				
155	1	Salaries and Wages		\$ 81,447	\$ 0	\$ 81,447
155	2	Fringe Benefits		28,782	0	28,782
155	3	Agency Staff				0
155	4	Other - Nonlabor		823	0	823
155	5	Social Services - Total		\$ 111,052	\$ 0	\$ 111,052
160		Activities				
160	1	Salaries and Wages		\$ 68,580	\$ 0	\$ 68,580
160	2	Fringe Benefits		35,715	0	35,715
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,705	0	1,705
160	5	Activities - Total		\$ 106,000	\$ 0	\$ 106,000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
OAKLAND CARE CENTER

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:
ZZR052151

NPI:
1053450163

OSHPD Facility Number:
206010848

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 281,681	\$ 0	\$ 281,681
165	2	Fringe Benefits		90,497	0	90,497
165	3	Agency Staff				0
165	4	Other - Nonlabor		319,764	0	319,764
165	5	Administration - Total		\$ 691,942	\$ 0	\$ 691,942
166		Medical Records				
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
166	5	Medical Records - Total		\$ 0	\$ 0	\$ 0
167	4	DPH Licensing Fees ***		\$	\$	\$ 0
168	4	Liability Insurance ***		\$	\$	\$ 0
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 62,573	\$ 0	\$ 62,573
170	2	Fringe Benefits		17,815	0	17,815
170	3	Agency Staff				0
170	4	Other - Nonlabor		394	0	394
170	5	Inservice Education - Nursing - Total		\$ 80,782	\$ 0	\$ 80,782
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		Subtotal 155 - 174		\$ 989,776	\$ 0	\$ 989,776
200		Total		\$ 5,764,618	\$ 0	\$ 5,764,618

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

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

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

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

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(1,955)							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(3,311)							
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	(43,211)							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(134,909)					(134,909)		
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(525)							
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	(6,168)							
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	75,918						75,918	
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 CARE CENTER

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(35,180)							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(75,918)						(75,918)	
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:
OAKLAND CARE CENTER

Provider Number:
ZZR05215I

NPI:
1053450163

OSHPD Facility Number:
206010848

Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10
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	(1,827)							
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	(1,563)							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(46,700)	(46,700)						
165	2	Administration - Fringe Benefits	(24,624)	(19,794)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(157,150)	(6,143)	(35,771)	(11,378)	(218,584)	134,909		17,020
166	1	Medical Records - Salaries and Wages	46,700	46,700						
166	2	Medical Records - Fringe Benefits	18,824	19,794						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	6,143	6,143						
167	4	DPH Licensing Fees	18,751		35,771					(17,020)
168	4	Liability Insurance	0			11,378				
169	4	Quality Assurance Fees	218,584				218,584			
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(1,361)							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:
OAKLAND CARE CENTER

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Fiscal Period:
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	(43,211)	(1,838)	(57,690)	(11,378)	(29,134)	(6,231)	0	0	0

Provider Name							Fiscal Period		Provider Number		Adjustments
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR05215I		20
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 ADJUSTMENTS</u>											
1	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	70	70	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	375	375 *	
	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy	0	43	43	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	184	184 *	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	63	63 *	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,345	9,345	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	72	72 *	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	4,689	4,689 *	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	14,841	14,841 *	
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	76,230	76,230 *	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	76,230	76,230 *	
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	88,939	88,939 *	
	10.7	175	5	7	N/A	N/A	Total Statistics - Patient Meals	0	88,939	88,939 *	
To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05215I		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
RECLASSIFICATIONS OF REPORTED COSTS											
4	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$281,681	(\$46,700)	\$234,981	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	90,497	(19,794)	70,703 *	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	319,764	(6,143)	313,621 *	
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	0	46,700	46,700	
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	0	19,794	19,794 *	
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	0	6,143	6,143	
							To reclassify medical record expenses for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$313,621	(\$35,771)	\$277,850 *	
	10.5	167	4	8A-2	167	4	DPH Licensing Fees	0	35,771	35,771 *	
							To reclassify licensing fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$277,850	(\$11,378)	\$266,472 *	
	10.5	168	4	8A-2	168	4	Liability Insurance	0	11,378	11,378 *	
							To reclassify liability insurance expenses for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$266,472	(\$218,584)	\$47,888 *	
	10.5	169	4	8A-2	169	4	Quality Assurance Fees	0	218,584	218,584	
							To reclassify quality assurance fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	055	4	8A-2	055	4	Interest - Other	\$134,909	(\$134,909)	\$0	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* 47,888	134,909	182,797 *	
							To reclassify reported interest expenses adjustment to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05215I		20
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
9	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor	\$78,034	\$75,918	\$153,952
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	79,882	(75,918)	3,964
							To reverse provider's reported reclassification of supply and other expenses due to insufficient documentation. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304 CCR, Title 22, Sections 51511			
10	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$182,797	\$17,020	\$199,817 *
	10.5	167	4	8A-2	167	4	DPH Licensing Fees	* 35,771	(17,020)	18,751
							To reclassify administrative expenses to the proper cost center to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05215I		20
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										
11	10.5	040	4	8A-2	040	4	Property Taxes To eliminate property taxes not related to patient care. CMS Pub. 15-1, Section 2122.2F	\$79,725	(\$43,211)	\$36,514
12	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate lobbying expense not related to patient care. CMS Pub. 15-1, Section 2102.3	* \$199,817	(\$1,838)	\$197,979 *
13	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	\$27,595	(\$1,955)	\$25,640
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	66,693	(3,311)	63,382
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	11,421	(525)	10,896
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	115,750	(6,168)	109,582
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	609,244	(35,180)	574,064
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	28,782	(1,827)	26,955
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	35,715	(1,563)	34,152
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	* 70,703	(4,830)	65,873
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	* 19,794	(970)	18,824
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits To adjust worker's compensation costs to the actual paid claims. CMS Pub. 15-1, Section 2162.3, 2162.7, 2122.5C, 2300, and 2304	17,815	(1,361)	16,454
14	10.5	168	4	8A-2	168	4	Liability Insurance To eliminate liability insurance expense due to lack of adequate supporting documentation. CMS Pub. 15-1, Sections 2305, 2305.1, 2305.2, 2300, and 2304	* \$11,378	(\$11,378)	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05215I		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
15	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Westline Medical Management Home Office Audit Report for fiscal year ended June 30, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$197,979	(\$29,134)	\$168,845 *
16	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To abate vendor's discount against administrative cost center. CMS Pub. 15-1, Section 2328	*	\$168,845	(\$6,231)	\$162,614

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR05215I		20
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 STATISTICS</u>											
17	10.7	010	1,2	7	010	N/A	Housekeeping (Square Feet)	0	45	45	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	384	384	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	714	714	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	216	216	
	10.7	165	1,2,3	7	165	N/A	Administration	0	904	904	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	375	375	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	*	375	(197)	178
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	*	184	(61)	123
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	*	63	(4)	59
	10.7	085	1,2,3	7	085	N/A	Pharmacy		0	27	27
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	*	72	(32)	40
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	*	4,689	(4,689)	0
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	14,841	(2,318)	12,523
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	14,841	(2,318)	12,523
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	14,841	(2,363)	12,478
							To adjust reported square footage statistics to agree to the Medicare Cost Report. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
18	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	*	76,230	11,512	87,742
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	*	76,230	11,512	87,742
							To adjust laundry and linen statistics to agree with provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
19	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	*	88,939	(13,732)	75,207
	10.7	105	5	7	N/A	N/A	Total Statistics - Patient Meals	*	88,939	(13,732)	75,207
							To adjust meals served statistics to agree with provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
OAKLAND CARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR05215I		20
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 OTHER MATTERS</u>										
20	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not deducted from the amount billed. CMS Pub. 15-1, Sections 2304 and 2409 CCR, Title 22, Section 51458.1	\$0	\$13,329	\$13,329