

**REPORT  
ON THE  
RATE SETTING AUDIT**

**OAKGROVE SPRINGS CARE CENTER  
OAKLAND, CALIFORNIA  
PROVIDER NUMBER: ZZR06350M AND  
NPI NUMBER: 1629164686**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Sandra Garcia  
Auditor: Richard Chen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 26, 2011

Charles Drake, Administrator  
Oakgrove Springs Care Center  
309 MacArthur Boulevard  
Oakland, CA 94610

PROVIDER: OAKGROVE SPRINGS CARE CENTER  
PROVIDER NUMBER: ZZR06350M  
NPI NUMBER: 1629164686  
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

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

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

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(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:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility No.:  
206010875

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,419,352	\$ 79.41
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 421,323	\$ 23.57
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 344,394	\$ 19.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 175,381	\$ 9.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,402	\$ 1.25
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,803	\$ 0.83
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,667	\$ 2.72
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 173,053	\$ 9.68
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 281,324	\$ 15.74
11	Cost of Routine Service/Audited Total Costs	\$ 2,876,940	\$ 2,900,698	\$ 162.29
12	Total Patient Days (Adj)	17,874	17,874	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.96	\$ 162.29	
14	Overpayments (Adj)	\$ 0	\$ 0	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj)	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj)	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj)	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
OAKGROVE SPRINGS CARE CENTER

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

**Provider Number:**  
ZZR06350M

**NPI:**  
1629164686

**OSHPD Facility No.:**  
206010875

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

ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility No.:  
206010875

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 52,136	\$ 52,136		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	30,480		\$ 30,480	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	1,450	0	0	1,450 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	1,293	0	0	1,293 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	937	0	0	937 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	9,468	0	0	9,468 ***
090	Laboratory	98	0	0	98 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	876	0	0	876
101	Subacute Ancillary Services	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0 **
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,336,736	52,136	30,480	1,419,352 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatrics	0	0	0	0 **
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	1,668	0	0	1,668
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,435,142</b>	<b>\$ 52,136</b>	<b>\$ 30,480</b>	<b>\$ 1,435,142</b>

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

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 28,726	\$ 28,726										
010	Housekeeping	114,376	-	\$ 114,376									
060	Laundry and Linen	63,515	1,401	5,577	\$ 70,493								
065	Dietary	211,129	3,400	13,538	0	\$ 228,067							
155	Social Services	N/A	391	1,558	0	0	\$ 1,949						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,058	12,176	0	0	0	0		\$ 15,234	\$ 15,234		
166	Medical Records	17,726	339	1,349	0	0	0	0		19,413		\$ 19,413	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		460	1,833	0	0	0	0	0	2,293	63	80	\$ 2,436 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		1,042	4,150	0	0	0	0	0	5,193	129	164	5,486 ***
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	6	8	14 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0 ***
085	Pharmacy		0	0	0	0	0	0	0	0	61	78	139 ***
090	Laboratory		0	0	0	0	0	0	0	0	1	1	1 ***
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	6	7	13
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		17,484	69,613	70,493	228,067	1,949	0	0	387,605	14,825	18,892	421,323 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	11	14	24
145	Other Nonreimbursable		1,151	4,582	0	0	0	0	0	5,733	133	170	6,036
	<b>TOTAL</b>	\$ 435,472	\$ 28,726	\$ 114,376	\$ 70,493	\$ 228,067	\$ 1,949	\$ -	\$ -	\$ 400,825	\$ 15,234	\$ 19,413	\$ 435,472

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

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

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 130,920	\$ 130,920										
010	Housekeeping	21,881	0	\$ 21,881									
060	Laundry and Linen	8,625	6,384	1,067	\$ 16,076								
065	Dietary	123,166	15,496	2,590	0	\$ 141,252							
155	Social Services	242	1,783	298	0	0	\$ 2,323						
160	Activities	2,110	0	0	0	0	0	\$ 2,110					
165	Administration	N/A	13,937	2,329	0	0	0	0		\$ 16,267	\$ 16,267		
166	Medical Records	10,399	1,544	258	0	0	0	0		12,201		\$ 12,201	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,098	351	0	0	0	0	0	2,449	67	50	\$ 2,566 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	0	4,751	794	0	0	0	0	0	5,545	138	103	5,786 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	6	5	11 ***
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0 ***
085	Pharmacy	0	0	0	0	0	0	0	0	0	65	49	114 ***
090	Laboratory	0	0	0	0	0	0	0	0	0	1	1	1 ***
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	6	5	11
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 **
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	61,930	79,682	13,317	16,076	141,252	2,323	2,110	0	316,691	15,830	11,873	344,394 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 **
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	11	9	20
145	Other Nonreimbursable		5,245	877	0	0	0	0	0	6,122	142	107	6,371
	<b>TOTAL</b>	<b>\$ 359,273</b>	<b>\$ 130,920</b>	<b>\$ 21,881</b>	<b>\$ 16,076</b>	<b>\$ 141,252</b>	<b>\$ 2,323</b>	<b>\$ 2,110</b>	<b>\$ -</b>	<b>\$ 330,806</b>	<b>\$ 16,267</b>	<b>\$ 12,201</b>	<b>\$ 359,273</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 193,909	89%							
	Property Tax (line 40)	24,769	11%	\$ 218,678						
005	Plant Operations and Maintenance			14,535	\$ 14,535					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			9,955	709	0	\$ 10,664			
065	Dietary			24,163	1,720	0	0	\$ 25,883		
155	Social Services			2,781	198	0	0	0	\$ 2,979	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			21,732	1,547	0	0	0	0	0
166	Medical Records			2,407	171	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,272	233	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,408	527	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			124,248	8,846	0	10,664	25,883	2,979	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			8,179	582	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 218,678</b>	<b>100%</b>	<b>\$ 218,678</b>	<b>\$ 14,535</b>	<b>\$ -</b>	<b>\$ 10,664</b>	<b>\$ 25,883</b>	<b>\$ 2,979</b>	<b>\$ -</b>

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

ALLOCATION OF CAPITAL COSTS

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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 89% Of Total	Property Tax 11% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 193,909	89%							
	Property Tax (line 40)	24,769	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,280	\$ 23,280				
166	Medical Records				2,578		\$ 2,578			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	3,504	96	11	\$ 3,611	\$ 3,202	\$ 409 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	7,935	197	22	8,154	7,230	924 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	9	1	10	9	1 ***
083	Speech Pathology			0	0	0	0	0	0	0 ***
085	Pharmacy			0	0	93	10	104	92	12 ***
090	Laboratory			0	0	1	0	1	1	0 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9	1	10	9	1
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 **
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	172,619	22,655	2,509	197,783	175,381	22,402 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0 **
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	16	2	18	16	2
145	Other Nonreimbursable			0	8,761	203	23	8,987	7,969	1,018
	<b>TOTAL</b>	<b>\$ 218,678</b>	<b>100%</b>	<b>\$ -</b>	<b>\$ 192,820</b>	<b>\$ 23,280</b>	<b>\$ 2,578</b>	<b>\$ 218,678</b>	<b>\$ 193,909</b>	<b>\$ 24,769</b>

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

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 54% of Total	DPH License Fees 3% of Total	Liability Insurance 9% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,573												
055	Interest-Other	1,139												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	282,370												
	Total Costs Allocable as Administration	289,082	54%											
167	DPH Licensing Fees	15,211	3%											
168	Liability Insurance	50,009	9%											
169	Quality Assurance Fees	177,825	33%											
174	Caregiver Training	0	0%											
	Total	532,127	100%						\$ 532,127					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 1,450	\$ 2,293	\$ 2,449	\$ 3,504	\$ 9,696	2,187	\$ 1,188	\$ 63	\$ 206	\$ 731	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			1,293	5,193	5,545	7,935	19,965	4,503	2,446	129	423	1,505	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			937	0	0	0	937	211	115	6	20	71	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			9,468	0	0	0	9,468	2,135	1,160	61	201	714	0
090	Laboratory			98	0	0	0	98	22	12	1	2	7	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			876	0	0	0	876	198	107	6	19	66	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,419,352	387,605	316,691	172,619	2,296,268	517,846	281,324	14,803	48,667	173,053	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			1,668	0	0	0	1,668	376	204	11	35	126	0
145	Other Nonreimbursable			0	5,733	6,122	8,761	20,616	4,649	2,526	133	437	1,554	0
	SUBTOTAL	\$ 532,127		\$ 1,435,142	\$ 400,825	\$ 330,806	\$ 192,820	\$ 2,359,593	\$ 532,127					
	Total Administrative Costs							\$ 532,127		\$ 289,082	\$ 15,211	\$ 50,009	\$ 177,825	\$ -
	Unit Cost Multiplier							0.22551647						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 34,647	\$ 28,467	\$ 23,280	\$ 86,394							
	TOTAL FACILITY COSTS							\$ 2,978,114						

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

## STATISTICS FOR COST ALLOCATION

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	622									
010	Housekeeping										
060	Laundry and Linen	426	426	426							
065	Dietary	1,034	1,034	1,034							
155	Social Services	119	119	119							
160	Activities										
165	Administration	930	930	930							
166	Medical Records	103	103	103							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	140	140	140						9,696	9,696
077	Specialized Support Surfaces									0	0
080	Physical Therapy	317	317	317						19,965	19,965
081	Respiratory Therapy									0	0
082	Occupational Therapy									937	937
083	Speech Pathology									0	0
085	Pharmacy									9,468	9,468
090	Laboratory									98	98
095	Home Health Services									0	0
100	Other Ancillary Services									876	876
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	5,317	5,317	5,317	114,173	52,695	1,398,666	1,398,666	1,398,666	2,296,268	2,296,268
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,668	1,668
145	Other Nonreimbursable	350	350	350						20,616	20,616
	<b>TOTAL STATISTICS</b>	9,358	8,736	8,736	114,173	52,695	1,398,666	1,398,666	1,398,666	2,359,593	2,359,593
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 52,136 0.037275518	\$ 30,480 0.021792193			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 28,726 3.28823260	\$ 114,376 13.09249084	\$ 70,493 0.61742433	\$ 228,067 4.32805139	\$ 1,949 0.00139369	\$ - 0.00000000	\$ - 0.00000000	\$ 15,234 0.00645623	\$ 19,413 0.00822736
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 130,920 14.98626374	\$ 21,881 2.50469322	\$ 16,076 0.14080516	\$ 141,252 2.68055128	\$ 2,323 0.00166117	\$ 2,110 0.00150858	\$ - 0.00000000	\$ 16,267 0.00689381	\$ 12,201 0.00517063
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 218,678 23.36802736	\$ 14,535 1.66379499	\$ - 0.00000000	\$ 10,664 0.09339823	\$ 25,883 0.49118331	\$ 2,979 0.00212973	\$ - 0.00000000	\$ - 0.00000000	\$ 23,280 0.00986594	\$ 2,578 0.00109268

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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	\$ 23,711	\$ 0	\$ 23,711	(Sch 3)
005	.20-.39	Fringe Benefits	6200	5,015	0	5,015	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	130,920	0	130,920	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 159,646	\$ 0	\$ 159,646	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 92,721	\$ 0	\$ 92,721	(Sch 3)
010	.20-.39	Fringe Benefits	6300	21,655	0	21,655	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,881	0	21,881	(Sch 4)
010		Housekeeping - Total	6300	\$ 136,257	\$ 0	\$ 136,257	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,848	0	1,848	(Sch 5)
025		Depreciation: Equipment	7140	3,528	0	3,528	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	188,533	0	188,533	(Sch 5)
040		Property Taxes	7300	24,769	0	24,769	(Sch 5)
045		Property Insurance	7400	5,573	0	5,573	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	1,139	0	1,139	(Sch 6)
057		Subtotal 005 - 055		\$ 521,293	\$ 0	\$ 521,293	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,369	\$ 0	\$ 51,369	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,146	0	12,146	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,625	0	8,625	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 72,140	\$ 0	\$ 72,140	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 171,785	\$ 0	\$ 171,785	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,344	0	39,344	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	123,166	0	123,166	(Sch 4)
065		Dietary - Total	6500	\$ 334,295	\$ 0	\$ 334,295	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,450	0	1,450	
075		Patient Supplies - Total	8100	\$ 1,450	\$ 0	\$ 1,450	(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:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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	1,293	0	1,293	
080		Physical Therapy - Total	8200	\$ 1,293	\$ 0	\$ 1,293	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	937	0	937	
082		Occupational Therapy - Total	8250	\$ 937	\$ 0	\$ 937	(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	0	0	0	
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	(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	9,468	0	9,468	
085		Pharmacy - Total	8300	\$ 9,468	\$ 0	\$ 9,468	(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	98	0	98	
090		Laboratory - Total	8400	\$ 98	\$ 0	\$ 98	(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	876	0	876	
100		Other Ancillary Services - Total	8900	\$ 876	\$ 0	\$ 876	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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		\$ 14,122	\$ 0	\$ 14,122	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,081,614	\$ 0	\$ 1,081,614	(Sch 2)
105	.20-.39	Fringe Benefits	6110	255,122	0	255,122	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	61,930	0	61,930	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,398,666	\$ 0	\$ 1,398,666	
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:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,668	0	1,668
140		Beauty and Barber - Total	8900	\$ 1,668	\$ 0	\$ 1,668 (Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 1,400,334	\$ 0	\$ 1,400,334
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,641	\$ 0	\$ 42,641 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,495	0	9,495 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	242	0	242 (Sch 4)
155		Social Services - Total	6600	\$ 52,378	\$ 0	\$ 52,378

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

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	\$ 24,769	\$ 0	\$ 24,769	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,711	0	5,711	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,110	0	2,110	(Sch 4)
160		Activities - Total	6700	\$ 32,590	\$ 0	\$ 32,590	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 79,233	\$ 0	\$ 79,233	(Sch 6)
165	.20-.39	Fringe Benefits	6900	18,805	0	18,805	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	179,637	4,695	184,332	(Sch 6)
165		Administration - Total	6900	\$ 277,675	\$ 4,695	\$ 282,370	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 14,411	\$ 0	\$ 14,411	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	3,315	0	3,315	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	16,799	(6,400)	10,399	(Sch 4)
166		Medical Records - Total	6900	\$ 34,525	\$ (6,400)	\$ 28,125	
167		DPH Licensing Fees	6900	\$ 13,506	\$ 1,705	\$ 15,211	(Sch 6)
168		Liability Insurance	6900	\$ 50,009	\$ 0	\$ 50,009	(Sch 6)
169		Quality Assurance Fees	6900	\$ 177,825	\$ 0	\$ 177,825	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 0	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 638,508	\$ 0	\$ 638,508	
200		<b>Total</b>		\$ 2,980,692	\$ 0	\$ 2,980,692	

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

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OAKGROVE SPRINGS CARE CENTER

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

ZZR06350M

NPI:

1629164686

OSHPD Facility Number:

206010875

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 23,711	\$ 0	\$ 23,711
005	2	Fringe Benefits		5,015	0	5,015
005	3	Agency Staff				0
005	4	Other - Nonlabor		130,920	0	130,920
005	5	Plant Operations and Maintenance - Total		\$ 159,646	\$ 0	\$ 159,646
010		Housekeeping				
010	1	Salaries and Wages		\$ 92,721	\$ 0	\$ 92,721
010	2	Fringe Benefits		21,655	0	21,655
010	3	Agency Staff				0
010	4	Other - Nonlabor		21,881	0	21,881
010	5	Housekeeping - Total		\$ 136,257	\$ 0	\$ 136,257
015	4	Depreciation: Buildings and Improvements		\$	\$	\$ 0
020	4	Depreciation: Leasehold Improvements		1,848	0	1,848
025	4	Depreciation: Equipment		3,528	0	3,528
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		188,533	0	188,533
040	4	Property Taxes		24,769	0	24,769
045	4	Property Insurance		5,573	0	5,573
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		1,139	0	1,139
		<b>Subtotal 005 - 055</b>		521,293	0	521,293
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 51,369	\$ 0	\$ 51,369
060	2	Fringe Benefits		12,146	0	12,146
060	3	Agency Staff				0
060	4	Other - Nonlabor		8,625	0	8,625
060	5	Laundry and Linen - Total		\$ 72,140	\$ 0	\$ 72,140
065		Dietary				
065	1	Salaries and Wages		\$ 171,785	\$ 0	\$ 171,785
065	2	Fringe Benefits		39,344	0	39,344
065	3	Agency Staff				0
065	4	Other - Nonlabor		123,166	0	123,166
065	5	Dietary - Total		\$ 334,295	\$ 0	\$ 334,295
070	4	Provision for Bad Debts		\$	\$	\$ 0
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		1,450	0	1,450
075	5	Patient Supplies - Total		\$ 1,450	\$ 0	\$ 1,450
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:

OAKGROVE SPRINGS CARE CENTER

## Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

## Provider Number:

ZZR06350M

## NPI:

1629164686

## OSHPD Facility Number:

206010875

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		1,293	0	1,293
080	5	Physical Therapy - Total		\$ 1,293	\$ 0	\$ 1,293
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		\$ 0	\$ 0	\$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		937	0	937
082	5	Occupational Therapy - Total		\$ 937	\$ 0	\$ 937
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		\$ 0	\$ 0	\$ 0
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		9,468	0	9,468
085	5	Pharmacy - Total		\$ 9,468	\$ 0	\$ 9,468
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		98	0	98
090	5	Laboratory - Total		\$ 98	\$ 0	\$ 98
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		876	0	876
100	5	Other Ancillary Services - Total		\$ 876	\$ 0	\$ 876

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

OAKGROVE SPRINGS CARE CENTER

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

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OSHPD Facility Number:

206010875

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 14,122	\$ 0	\$ 14,122
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 1,081,614	\$ 0	\$ 1,081,614
105	2	Fringe Benefits		255,122	0	255,122
105	3	Agency Staff				0
105	4	Other - Nonlabor		61,930	0	61,930
105	5	Skilled Nursing Care - Total		\$ 1,398,666	\$ 0	\$ 1,398,666
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:

OAKGROVE SPRINGS CARE CENTER

Fiscal Period:

JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:

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OSHPD Facility Number:

206010875

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		1,668	0	1,668
140	5	Beauty and Barber - Total		\$ 1,668	\$ 0	\$ 1,668
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,400,334	\$ 0	\$ 1,400,334
155		Social Services				
155	1	Salaries and Wages		\$ 42,641	\$ 0	\$ 42,641
155	2	Fringe Benefits		9,495	0	9,495
155	3	Agency Staff				0
155	4	Other - Nonlabor		242	0	242
155	5	Social Services - Total		\$ 52,378	\$ 0	\$ 52,378
160		Activities				
160	1	Salaries and Wages		\$ 24,769	\$ 0	\$ 24,769
160	2	Fringe Benefits		5,711	0	5,711
160	3	Agency Staff				0
160	4	Other - Nonlabor		2,110	0	2,110
160	5	Activities - Total		\$ 32,590	\$ 0	\$ 32,590

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
OAKGROVE SPRINGS CARE CENTER

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

Provider Number:  
ZZR06350M

NPI:  
1629164686

OSHPD Facility Number:  
206010875

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 79,233	\$ 0	\$ 79,233
165	2	Fringe Benefits		18,805	0	18,805
165	3	Agency Staff				0
165	4	Other - Nonlabor		179,637	0	179,637
165	5	Administration - Total		\$ 277,675	\$ 0	\$ 277,675
166		Medical Records				
166	1	Medical Records - Salaries and Wages		\$ 14,411	\$ 0	\$ 14,411
166	2	Medical Records - Fringe Benefits		3,315	0	3,315
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		16,799	0	16,799
166	5	Medical Records - Total		\$ 34,525	\$ 0	\$ 34,525
167	4	DPH Licensing Fees ***		\$ 13,506	\$ 0	\$ 13,506
168	4	Liability Insurance ***		\$ 50,009	\$ 0	\$ 50,009
169	4	Quality Assurance Fees ***		\$ 177,825	\$ 0	\$ 177,825
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$	\$	\$ 0
170	2	Fringe Benefits				0
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		\$ 0	\$ 0	\$ 0
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 638,508	\$ 0	\$ 638,508
200		<b>Total</b>		\$ 2,980,692	\$ 0	\$ 2,980,692

**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:**  
OAKGROVE SPRINGS CARE CENTER

**Provider Number:**  
ZZR06350M

**NPI:**  
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206010875

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

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

**Provider Name:**  
OAKGROVE SPRINGS CARE CENTER

**Provider Number:**  
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**OSHPD Facility Number:**  
206010875

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

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

**Provider Name:**  
OAKGROVE SPRINGS CARE CENTER

**Provider Number:**  
ZZR06350M

**NPI:**  
1629164686

**OSHPD Facility Number:**  
206010875

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ				
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	4,695	6,400	(1,705)					
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	(6,400)	(6,400)						
167	4	DPH Licensing Fees	1,705		1,705					
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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

Provider Name							Fiscal Period		Provider Number		Adjustments
OAKGROVE SPRINGS CARE CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		ZZR06350M		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	\$179,637	\$6,400	\$186,037 *	
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor To reclassify the medical director fee to agree with the provider's record. CMS Pub. 15-1, Sections 2300 and 2304	16,799	(6,400)	10,399	
2	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$186,037	(\$1,705)	\$184,332	
	10.5	167	4	8A-2	167	4	DPH Licensing Fees To reclassify the DPH licensing fees to agree with the provider's record. CMS Pub. 15-1, Sections 2300 and 2304	13,506	1,705	15,211	

\*Balance carried forward from prior/to subsequent adjustments