

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CLOISTERS OF MISSION HILLS  
SAN DIEGO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1255344800**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: Jeff Cates**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 28, 2013

Robin Jensen, CFO  
Kennon S. Shea and Associates  
1810 Gillespie Way, Suite 212  
El Cajon, CA 92020

CLOISTERS OF MISSION HILLS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1255344800  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have reviewed the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code.

This report includes the summary of Facility Cost per Patient Day and supporting schedules and audit adjustments that include a summary of the total due the State in the amount of \$21,939, which resulted from Medi-Cal overpayments. The data presented in these schedules represents the reported Medi-Cal program costs for the above fiscal period. Please note that the cost per day in the accompanying schedules may differ from the facility's filed Integrated Disclosure and Medi-Cal Cost Report due to the fact that the schedules used reported statistics on page 10.7 and the reported cost on page 10.5 of the Disclosure Report. These pages are specifically designed for the cost per day calculation under the AB 1629 reimbursement methodology.

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

cc: Cathy Storr  
Axiom Healthcare Group  
572 West 37<sup>th</sup> Street  
San Pedro, CA 90731

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

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility No.:  
206370678

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	\$ 2,728,887	\$ 128.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 625,892	\$ 29.43
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 535,214	\$ 25.17
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 392,071	\$ 18.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 22,547	\$ 1.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,884	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,906	\$ 3.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 196,795	\$ 9.25
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,218,844	\$ 57.31
11	Cost of Routine Service/Audited Total Costs	\$ 5,798,426.00	\$ 5,801,041	\$ 272.77
12	Total Patient Days (Adj )	21,267	21,267	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 272.65	\$ 272.77	
14	Overpayments (Adj 3)	\$ 0	\$ 21,939	
15	Medi-Cal Days (Adj 2)	4,038	3,982	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
CLOISTERS OF MISSION HILLS

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

**NPI:**  
1255344800

**OSHPD Facility No.:**  
206370678

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CLOISTERS OF MISSION HILLS

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

**NPI:**  
1255344800

**OSHPD Facility No.:**  
206370678

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 79,626	\$ 79,626		
160	Activities	79,092		\$ 79,092	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	651,026	0	0	651,026
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	590,254	0	0	590,254
083	Speech Pathology	59,351	0	0	59,351
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,570,169	79,626	79,092	2,728,887 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 4,029,518</b>	<b>\$ 79,626</b>	<b>\$ 79,092</b>	<b>\$ 4,029,518</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CLOISTERS OF MISSION HILLS

NPI:  
1255344800

OSHPD Facility Number:  
206370678

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 82,753	\$ 82,753										
010	Housekeeping	120,542	145	\$ 120,687									
060	Laundry and Linen	80,256	3,522	5,145	\$ 88,923								
065	Dietary	225,430	9,060	13,236	0	\$ 247,726							
155	Social Services	N/A	490	716	0	0	\$ 1,207						
160	Activities	N/A	4,433	6,477	0	0	0	\$ 10,910					
165	Administration	N/A	3,874	5,660	0	0	0	0		\$ 9,533	\$ 9,533		
166	Medical Records	81,934	428	625	0	0	0	0		82,988		\$ 82,988	
170	Inservice Education - Nursing	77,104	0	0	0	0	0	0	\$ 77,104				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		981	1,433	0	0	0	0	0	2,413	92	797	\$ 3,302
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	13	115	128
080	Physical Therapy		2,880	4,207	0	0	0	0	0	7,086	1,144	9,960	18,190
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	906	7,882	8,788
083	Speech Pathology		0	0	0	0	0	0	0	0	91	793	884
085	Pharmacy		663	968	0	0	0	0	0	1,631	571	4,967	7,169
090	Laboratory		0	0	0	0	0	0	0	0	134	1,165	1,298
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	97	843	940
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		55,760	81,463	88,923	247,726	1,207	10,910	77,104	563,093	6,471	56,329	625,892 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		518	757	0	0	0	0	0	1,275	16	137	1,427
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 668,019</b>	<b>\$ 82,753</b>	<b>\$ 120,687</b>	<b>\$ 88,923</b>	<b>\$ 247,726</b>	<b>\$ 1,207</b>	<b>\$ 10,910</b>	<b>\$ 77,104</b>	<b>\$ 575,498</b>	<b>\$ 9,533</b>	<b>\$ 82,988</b>	<b>\$ 668,019</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CLOISTERS OF MISSION HILLS

NPI:  
1255344800

OSHPD Facility Number:  
206370678

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 138,350	\$ 138,350										
010	Housekeeping	20,605		\$ 20,847									
060	Laundry and Linen	18,884	5,888	889	\$ 25,660								
065	Dietary	214,237	15,146	2,286	0	\$ 231,670							
155	Social Services	1,026	820	124	0	0	\$ 1,969						
160	Activities	18,821	7,412	1,119	0	0	0	\$ 27,351					
165	Administration	N/A	6,476	978	0	0	0	0		\$ 7,454	\$ 7,454		
166	Medical Records	3,373	716	108	0	0	0	0		4,197		\$ 4,197	
170	Inservice Education - Nursing	4,197	0	0	0	0	0	0	\$ 4,197				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	50,067	1,639	247	0	0	0	0	0	51,954	72	40	\$ 52,066
077	Specialized Support Surfaces	8,610	0	0	0	0	0	0	0	8,610	10	6	8,626
080	Physical Therapy	66,486	4,814	727	0	0	0	0	0	72,027	895	504	73,425
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	708	399	1,107
083	Speech Pathology	0	0	0	0	0	0	0	0	0	71	40	111
085	Pharmacy	365,428	1,108	167	0	0	0	0	0	366,704	446	251	367,401
090	Laboratory	87,212	0	0	0	0	0	0	0	87,212	105	59	87,376
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	63,130	0	0	0	0	0	0	0	63,130	76	43	63,248
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	129,163	93,222	14,072	25,660	231,670	1,969	27,351	4,197	527,305	5,060	2,849	535,214 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,184	866	131	0	0	0	0	0	6,181	12	7	6,200
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,194,773</b>	<b>\$ 138,350</b>	<b>\$ 20,847</b>	<b>\$ 25,660</b>	<b>\$ 231,670</b>	<b>\$ 1,969</b>	<b>\$ 27,351</b>	<b>\$ 4,197</b>	<b>\$ 1,183,122</b>	<b>\$ 7,454</b>	<b>\$ 4,197</b>	<b>\$ 1,194,773</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 425,125	95%							
	Property Tax (line 40)	24,448	5%	\$ 449,573						
005	Plant Operations and Maintenance			14,099	\$ 14,099					
010	Housekeeping			763	25	\$ 788				
060	Laundry and Linen			18,532	600	34	\$ 19,166			
065	Dietary			47,675	1,544	86	0	\$ 49,305		
155	Social Services			2,580	84	5	0	0	\$ 2,668	
160	Activities			23,329	755	42	0	0	0	\$ 24,127
165	Administration			20,386	660	37	0	0	0	0
166	Medical Records			2,253	73	4	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			5,160	167	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,153	491	27	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			3,488	113	6	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			293,429	9,500	532	19,166	49,305	2,668	24,127
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,725	88	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 449,573	100%	\$ 449,573	\$ 14,099	\$ 788	\$ 19,166	\$ 49,305	\$ 2,668	\$ 24,127

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 425,125	95%							
	Property Tax (line 40)	24,448	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 21,083	\$ 21,083				
166	Medical Records				2,330		\$ 2,330			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	5,336	203	22	\$ 5,561	\$ 5,259	\$ 302
077	Specialized Support Surfaces			0	0	29	3	32	31	2
080	Physical Therapy			0	15,671	2,530	280	18,481	17,476	1,005
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2,002	221	2,224	2,103	121
083	Speech Pathology			0	0	201	22	224	211	12
085	Pharmacy			0	3,608	1,262	139	5,009	4,737	272
090	Laboratory			0	0	296	33	329	311	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	214	24	238	225	13
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	398,727	14,310	1,581	414,618	392,071	22,547 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,819	35	4	2,857	2,702	155
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 449,573	100%	\$ -	\$ 426,160	\$ 21,083	\$ 2,330	\$ 449,573	\$ 425,125	\$ 24,448

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CLOISTERS OF MISSION HILLS

NPI:  
1255344800

OSHPD Facility Number:  
206370678

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 81% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 13% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 7,334												
055	Interest - Other	2,183												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,786,178												
	Total Costs Allocable as Administration	1,795,695	81%											
167	CDPH Licensing Fees	17,508	1%											
168	Professional Liability Insurance	101,518	5%											
169	Quality Assurance Fees	289,934	13%											
174	Caregiver Training	0	0%											
	Total	2,204,655	100%						\$ 2,204,655					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 2,413	\$ 51,954	\$ 5,336	\$ 59,703	21,181	\$ 17,252	\$ 168	\$ 975	\$ 2,786	\$ -
077	Specialized Support Surfaces			0	0	8,610	0	8,610	3,055	2,488	24	141	402	0
080	Physical Therapy			651,026	7,086	72,027	15,671	745,810	264,592	215,511	2,101	12,184	34,796	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			590,254	0	0	0	590,254	209,405	170,561	1,663	9,643	27,539	0
083	Speech Pathology			59,351	0	0	0	59,351	21,056	17,150	167	970	2,769	0
085	Pharmacy			0	1,631	366,704	3,608	371,943	131,955	107,477	1,048	6,076	17,353	0
090	Laboratory			0	0	87,212	0	87,212	30,940	25,201	246	1,425	4,069	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	63,130	0	63,130	22,397	18,242	178	1,031	2,945	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,728,887	563,093	527,305	398,727	4,218,012	1,496,430	1,218,844	11,884	68,906	196,795	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,275	6,181	2,819	10,274	3,645	2,969	29	168	479	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 2,204,655		\$ 4,029,518	\$ 575,498	\$ 1,183,122	\$ 426,160	\$ 6,214,299	\$ 2,204,655					
	Total Administrative Costs							\$ 2,204,655		\$ 1,795,695	\$ 17,508	\$ 101,518	\$ 289,934	\$ -
	Unit Cost Multiplier							0.35477134						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,521	\$ 11,651	\$ 23,413	\$ 127,584							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,546,538						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CLOISTERS OF MISSION HILLS

NPI:  
1255344800

OSHPD Facility Number:  
206370678

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	388									
010	Housekeeping	21	21								
060	Laundry and Linen	510	510	510							
065	Dietary	1,312	1,312	1,312							
155	Social Services	71	71	71							
160	Activities	642	642	642							
165	Administration	561	561	561							
166	Medical Records	62	62	62							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	142	142	142						59,703	59,703
077	Specialized Support Surfaces									8,610	8,610
080	Physical Therapy	417	417	417						745,810	745,810
081	Respiratory Therapy									0	0
082	Occupational Therapy									590,254	590,254
083	Speech Pathology									59,351	59,351
085	Pharmacy	96	96	96						371,943	371,943
090	Laboratory									87,212	87,212
095	Home Health Services									0	0
100	Other Ancillary Services									63,130	63,130
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,075	8,075	8,075	212,720	63,816	2,699,332	2,699,332	2,699,332	4,218,012	4,218,012
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	75	75	75						10,274	10,274
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	12,372	11,984	11,963	212,720	63,816	2,699,332	2,699,332	2,699,332	6,214,299	6,214,299
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 79,626	\$ 79,092			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.029498409	0.029300583			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 82,753	\$ 120,687	\$ 88,923	\$ 247,726	\$ 1,207	\$ 10,910	\$ 77,104	\$ 9,533	\$ 82,988
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		6.90529039	10.08835669	0.41802727	3.88187390	0.00044698	0.00404171	0.02856410	0.00153411	0.01335430
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 138,350	\$ 20,847	\$ 25,660	\$ 231,670	\$ 1,969	\$ 27,351	\$ 4,197	\$ 7,454	\$ 4,197
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		11.54455941	1.74265951	0.12063032	3.63027816	0.00072959	0.01013265	0.00155483	0.00119951	0.00067535
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 449,573	\$ 14,099	\$ 788	\$ 19,166	\$ 49,305	\$ 2,668	\$ 24,127	\$ -	\$ 21,083	\$ 2,330
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	36.33794051	1.17649540	0.06585331	0.09009942	0.77261720	0.00098847	0.00893797	0.00000000	0.00339259	0.00037494

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 63,644	\$ 0	\$ 63,644	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,109	0	19,109	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	138,350	0	138,350	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 221,103	\$ 0	\$ 221,103	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 88,736	\$ 0	\$ 88,736	(Sch 3)
010	.20-.39	Fringe Benefits	6300	31,806	0	31,806	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,605	0	20,605	(Sch 4)
010		Housekeeping - Total	6300	\$ 141,147	\$ 0	\$ 141,147	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	79,944	0	79,944	(Sch 5)
025		Depreciation: Equipment	7140	59,354	0	59,354	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	983	0	983	(Sch 5)
035		Leases and Rentals	7200	284,844	0	284,844	(Sch 5)
040		Property Taxes	7300	24,448	0	24,448	(Sch 5)
045		Property Insurance	7400	7,334	0	7,334	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	\$ 2,183	\$ 0	\$ 2,183	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 821,340	\$ 0	\$ 821,340	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 57,026	\$ 0	\$ 57,026	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,230	0	23,230	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,884	0	18,884	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 99,140	\$ 0	\$ 99,140	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 173,025	\$ 0	\$ 173,025	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,405	0	52,405	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	214,237	0	214,237	(Sch 4)
065		Dietary - Total	6500	\$ 439,667	\$ 0	\$ 439,667	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</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	50,067	0	50,067	(Sch 4)
075		Patient Supplies - Total	8100	\$ 50,067	\$ 0	\$ 50,067	
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	8,610	0	8,610	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 8,610	\$ 0	\$ 8,610	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	651,026	0	651,026	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	66,486	0	66,486	(Sch 4)
080		Physical Therapy - Total	8200	\$ 717,512	\$ 0	\$ 717,512	
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	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	590,254	0	590,254	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 590,254	\$ 0	\$ 590,254	
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	59,351	0	59,351	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 59,351	\$ 0	\$ 59,351	
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	365,428	0	365,428	(Sch 4)
085		Pharmacy - Total	8300	\$ 365,428	\$ 0	\$ 365,428	
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	87,212	0	87,212	(Sch 4)
090		Laboratory - Total	8400	\$ 87,212	\$ 0	\$ 87,212	
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	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
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	63,130	0	63,130	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 63,130	\$ 0	\$ 63,130	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 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	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,941,564	\$ 0	\$ 1,941,564	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,987,918	\$ 0	\$ 1,987,918	(Sch 2)
105	.20-.39	Fringe Benefits	6110	571,268	0	571,268	(Sch 2)
105	.49	Agency Staff	6110	10,983	0	10,983	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	129,163	0	129,163	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,699,332	\$ 0	\$ 2,699,332	
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 - Pediatric					
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 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	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,184	0	5,184	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,184	\$ 0	\$ 5,184	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		<b>Subtotal 105 - 145</b>		\$ 2,704,516	\$ 0	\$ 2,704,516	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 59,961	\$ 0	\$ 59,961	(Sch 2)
155	.20-.39	Fringe Benefits	6600	19,665	0	19,665	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,026	0	1,026	(Sch 4)
155		Social Services - Total	6600	\$ 80,652	\$ 0	\$ 80,652	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CLOISTERS OF MISSION HILLS

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

NPI:  
1255344800

OSHPD Facility Number:  
206370678

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 60,081	\$ 0	\$ 60,081	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,011	0	19,011	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	18,821	0	18,821	(Sch 4)
160		Activities - Total	6700	\$ 97,913	\$ 0	\$ 97,913	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 504,208	\$ 0	\$ 504,208	(Sch 6)
165	.20-.39	Fringe Benefits	6900	140,383	0	140,383	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,141,587	0	1,141,587	(Sch 6)
165		Administration - Total	6900	\$ 1,786,178	\$ 0	\$ 1,786,178	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,297	\$ 0	\$ 65,297	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,637	0	16,637	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,373	0	3,373	(Sch 4)
166		Medical Records - Total	6900	\$ 85,307	\$ 0	\$ 85,307	
167		CDPH Licensing Fees	6900	\$ 17,508	\$ 0	\$ 17,508	(Sch 6)
168		Professional Liability Insurance	6900	\$ 101,518	\$ 0	\$ 101,518	(Sch 6)
169		Quality Assurance Fees	6900	\$ 289,934	\$ 0	\$ 289,934	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,556	\$ 0	\$ 62,556	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,548	0	14,548	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,197	0	4,197	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,301	\$ 0	\$ 81,301	
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>		\$ 2,540,311	\$ 0	\$ 2,540,311	
200		<b>Total</b>		\$ 8,546,538	\$ 0	\$ 8,546,538	

210	0.24	Total Facility Group Health Insurance (Adj 1)*	6900			\$ 119,209	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
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Line No.	Sub No.	TOTAL ADJ (Pages 1,2,3&4)	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							





Provider Name:  
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Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			\$0	0	0	0	0	0	0	0
Total			(To Sch 8)							

Provider Name							Fiscal Period			NPI		Adjustments
CLOISTERS OF MISSION HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255344800		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210		Total Facility Group Health Insurance To reflect Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$119,209	\$119,209

Provider Name							Fiscal Period	NPI		Adjustments
CLOISTERS OF MISSION HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255344800		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15		Skilled Nursing Care—Medi-Cal Days To adjust Medi-Cal days to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Reports Dated: May 17, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	4,038	(56)	3,982

Provider Name							Fiscal Period			NPI		Adjustments
CLOISTERS OF MISSION HILLS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255344800		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
3	N/A			1	14		Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1			\$0	\$21,939	\$21,939