

**REPORT
ON THE
RATE SETTING AUDIT**

**MISSION DE LA CASA NURSING
AND REHABILITATION CENTER
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720032329**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Sherina Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 5, 2013

Phung Kim Nguyen, Administrator
Mission De La Casa Nursing and Rehabilitation Center
2501 Alvin Avenue
San Jose, CA 95121

MISSION DE LA CASA NURSING AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1720032329
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility No.:
206434018

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 5,251,700	\$ 91.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,181,004	\$ 20.64
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,044,285	\$ 18.25
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 337,273	\$ 5.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 166,401	\$ 2.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 36,601	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 103,570	\$ 1.81
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 679,142	\$ 11.87
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 749,935	\$ 13.10
11	Cost of Routine Service/Audited Total Costs	\$ 9,442,475	\$ 9,549,910	\$ 166.87
12	Total Patient Days (Adj)	57,231	57,231	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 164.99	\$ 166.87	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 10)	49,387	46,042	
16	Medi-Cal Managed Care Days (Adj 11)		365	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility No.:
206434018

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility No.:
206434018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 95,070	\$ 95,070		
160	Activities	281,262		\$ 281,262	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	306,618	0	0	306,618
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	171,216	0	0	171,216
083	Speech Pathology	81,511	0	0	81,511
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	4,875,368	95,070	281,262	5,251,700 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,811,045	\$ 95,070	\$ 281,262	\$ 5,811,045

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 97,601	\$ 97,601										
010	Housekeeping	369,304	290	\$ 369,594									
060	Laundry and Linen	125,696	3,045	11,564	\$ 140,305								
065	Dietary	460,055	5,605	21,287	0	\$ 486,947							
155	Social Services	N/A	2,536	9,633	0	0	\$ 12,170						
160	Activities	N/A	1,425	5,412	0	0	0	\$ 6,837					
165	Administration	N/A	3,990	15,155	0	0	0	0		\$ 19,145	\$ 19,145		
166	Medical Records	90,698	669	2,541	0	0	0	0		93,908		\$ 93,908	
170	Inservice Education - Nursing	79,548	0	0	0	0	0	0	\$ 79,548				
ANCILLARY SERVICES													
075	Patient Supplies		1,920	7,292	0	0	0	0	0	9,212	492	2,412	\$ 12,116
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,501	5,702	0	0	0	0	0	7,203	717	3,517	11,438
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,101	4,181	0	0	0	0	0	5,282	405	1,985	7,672
083	Speech Pathology		169	640	0	0	0	0	0	809	180	881	1,869
085	Pharmacy		666	2,531	0	0	0	0	0	3,197	562	2,757	6,517
090	Laboratory		0	0	0	0	0	0	0	0	45	222	268
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	30	148	178
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		74,316	282,254	140,305	486,947	12,170	6,837	79,548	1,082,376	16,702	81,926	1,181,004 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		369	1,400	0	0	0	0	0	1,769	12	59	1,840
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,222,902	\$ 97,601	\$ 369,594	\$ 140,305	\$ 486,947	\$ 12,170	\$ 6,837	\$ 79,548	\$ 1,109,849	\$ 19,145	\$ 93,908	\$ 1,222,902

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 388,258	\$ 388,258										
010	Housekeeping	64,852	1,153	\$ 66,005									
060	Laundry and Linen	26,218	12,112	2,065	\$ 40,395								
065	Dietary	429,786	22,296	3,802	0	\$ 455,883							
155	Social Services	1,420	10,090	1,720	0	0	\$ 13,230						
160	Activities	14,740	5,668	966	0	0	0	\$ 21,375					
165	Administration	N/A	15,873	2,706	0	0	0	0		\$ 18,580	\$ 18,580		
166	Medical Records	11,459	2,661	454	0	0	0	0		14,574		\$ 14,574	
170	Inservice Education - Nursing	1,793	0	0	0	0	0	0	\$ 1,793				
ANCILLARY SERVICES													
075	Patient Supplies	201,753	7,638	1,302	0	0	0	0	0	210,693	477	374	\$ 211,545
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	7,086	5,972	1,018	0	0	0	0	0	14,076	696	546	15,318
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	2,040	4,380	747	0	0	0	0	0	7,166	393	308	7,867
083	Speech Pathology	144	671	114	0	0	0	0	0	929	174	137	1,240
085	Pharmacy	253,550	2,651	452	0	0	0	0	0	256,653	546	428	257,626
090	Laboratory	21,259	0	0	0	0	0	0	0	21,259	44	35	21,338
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,167	0	0	0	0	0	0	0	14,167	29	23	14,219
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	136,651	295,628	50,407	40,395	455,883	13,230	21,375	1,793	1,015,362	16,209	12,714	1,044,285
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	77	1,467	250	0	0	0	0	0	1,794	12	9	1,815
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,575,253	\$ 388,258	\$ 66,005	\$ 40,395	\$ 455,883	\$ 13,230	\$ 21,375	\$ 1,793	\$ 1,542,099	\$ 18,580	\$ 14,574	\$ 1,575,253

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 360,700	67%							
	Property Tax (line 40)	177,959	33%	\$ 538,659						
005	Plant Operations and Maintenance			1,421	\$ 1,421					
010	Housekeeping			1,595	4	\$ 1,599				
060	Laundry and Linen			16,759	44	50	\$ 16,854			
065	Dietary			30,851	82	92	0	\$ 31,025		
155	Social Services			13,961	37	42	0	0	\$ 14,040	
160	Activities			7,843	21	23	0	0	0	\$ 7,887
165	Administration			21,964	58	66	0	0	0	0
166	Medical Records			3,682	10	11	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,569	28	32	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,264	22	25	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,060	16	18	0	0	0	0
083	Speech Pathology			928	2	3	0	0	0	0
085	Pharmacy			3,668	10	11	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			409,065	1,082	1,221	16,854	31,025	14,040	7,887
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,030	5	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 538,659	100%	\$ 538,659	\$ 1,421	\$ 1,599	\$ 16,854	\$ 31,025	\$ 14,040	\$ 7,887

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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 67% Of Total	Property Tax 33% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 360,700	67%							
	Property Tax (line 40)	177,959	33%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,088	\$ 22,088				
166	Medical Records				3,703		\$ 3,703			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,628	567	95	\$ 11,291	\$ 7,561	\$ 3,730
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,310	827	139	9,276	6,212	3,065
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,094	467	78	6,639	4,446	2,193
083	Speech Pathology			0	933	207	35	1,175	787	388
085	Pharmacy			0	3,689	649	109	4,446	2,977	1,469
090	Laboratory			0	0	52	9	61	41	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	6	41	27	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	481,173	19,269	3,231	503,673	337,273	166,401
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,041	14	2	2,057	1,378	680
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 538,659	100%	\$ -	\$ 512,868	\$ 22,088	\$ 3,703	\$ 538,659	\$ 360,700	\$ 177,959

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MISSION DE LA CASA NURSING AND REHABILITATION CENTER

Provider NPI: 1720032329

OSHPD Facility Number: 206434018

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 9,033												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	850,582 859,615	48%											
167	CDPH Licensing Fees	41,954	2%											
168	Professional Liability Insurance	118,717	7%											
169	Quality Assurance Fees	778,469	43%											
174	Caregiver Training	0	0%											
	Total	1,798,755	100%						\$ 1,798,755					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 9,212	\$ 210,693	\$ 10,628	\$ 230,534	46,199	\$ 22,078	\$ 1,078	\$ 3,049	\$ 19,994	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			306,618	7,203	14,076	8,310	336,208	67,376	32,198	1,571	4,447	29,159	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			171,216	5,282	7,166	6,094	189,759	38,027	18,173	887	2,510	16,458	0
083	Speech Pathology			81,511	809	929	933	84,182	16,870	8,062	393	1,113	7,301	0
085	Pharmacy			0	3,197	256,653	3,689	263,538	52,813	25,239	1,232	3,486	22,856	0
090	Laboratory			0	0	21,259	0	21,259	4,260	2,036	99	281	1,844	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,167	0	14,167	2,839	1,357	66	187	1,229	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			5,251,700	1,082,376	1,015,362	481,173	7,830,611	1,569,248	749,935	36,601	103,570	679,142	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,769	1,794	2,041	5,604	1,123	537	26	74	486	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,798,755		\$ 5,811,045	\$ 1,109,849	\$ 1,542,099	\$ 512,868	\$ 8,975,862	\$ 1,798,755					
	Total Administrative Costs							\$ 1,798,755		\$ 859,615	\$ 41,954	\$ 118,717	\$ 778,469	\$ -
	Unit Cost Multiplier							0.20039915						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 113,053	\$ 33,154	\$ 25,791	\$ 171,997							
	TOTAL FACILITY COSTS							\$ 10,946,614						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	98									
010	Housekeeping	110	110								
060	Laundry and Linen	1,156	1,156	1,156							
065	Dietary	2,128	2,128	2,128							
155	Social Services	963	963	963							
160	Activities	541	541	541							
165	Administration	1,515	1,515	1,515							
166	Medical Records	254	254	254							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	729	729	729						230,534	230,534
077	Specialized Support Surfaces									0	0
080	Physical Therapy	570	570	570						336,208	336,208
081	Respiratory Therapy									0	0
082	Occupational Therapy	418	418	418						189,759	189,759
083	Speech Pathology	64	64	64						84,182	84,182
085	Pharmacy	253	253	253						263,538	263,538
090	Laboratory									21,259	21,259
095	Home Health Services									0	0
100	Other Ancillary Services									14,167	14,167
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,216	28,216	28,216	564,480	169,344	5,012,019	5,012,019	5,012,019	7,830,611	7,830,611
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	140	140	140						5,604	5,604
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	37,155	37,057	36,947	564,480	169,344	5,012,019	5,012,019	5,012,019	8,975,862	8,975,862
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,070 0.018968404	\$ 281,262 0.056117505			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 97,601 2.63380738	\$ 369,594 10.00334855	\$ 140,305 0.24855540	\$ 486,947 2.87548935	\$ 12,170 0.00242808	\$ 6,837 0.00136406	\$ 79,548 0.01587145	\$ 19,145 0.00213298	\$ 93,908 0.01046226
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 388,258 10.47731873	\$ 66,005 1.78646453	\$ 40,395 0.07156132	\$ 455,883 2.69205482	\$ 13,230 0.00263966	\$ 21,375 0.00426469	\$ 1,793 0.00035774	\$ 18,580 0.00206996	\$ 14,574 0.00162369
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 538,659 14.49761809	\$ 1,421 0.03834003	\$ 1,599 0.04327700	\$ 16,854 0.02985685	\$ 31,025 0.18320467	\$ 14,040 0.00280123	\$ 7,887 0.00157369	\$ - 0.00000000	\$ 22,088 0.00246077	\$ 3,703 0.00041257

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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	\$ 80,756	\$ 0	\$ 80,756	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,845	0	16,845	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	388,258	0	388,258	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 485,859	\$ 0	\$ 485,859	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 268,767	\$ 0	\$ 268,767	(Sch 3)
010	.20-.39	Fringe Benefits	6300	100,537	0	100,537	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	64,852	0	64,852	(Sch 4)
010		Housekeeping - Total	6300	\$ 434,156	\$ 0	\$ 434,156	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 182,138	\$ 0	\$ 182,138	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,894	0	17,894	(Sch 5)
025		Depreciation: Equipment	7140	20,359	0	20,359	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	43,341	0	43,341	(Sch 5)
040		Property Taxes	7300	2,322	175,637	177,959	(Sch 5)
045		Property Insurance	7400	9,033	0	9,033	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	96,968	0	96,968	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,292,070	\$ 175,637	\$ 1,467,707	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 83,531	\$ 0	\$ 83,531	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,165	0	42,165	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,218	0	26,218	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 151,914	\$ 0	\$ 151,914	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 344,218	\$ 0	\$ 344,218	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,837	0	115,837	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	429,786	0	429,786	(Sch 4)
065		Dietary - Total	6500	\$ 889,841	\$ 0	\$ 889,841	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	201,753	0	201,753	(Sch 4)
075		Patient Supplies - Total	8100	\$ 201,753	\$ 0	\$ 201,753	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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	\$ 241,992	\$ 0	\$ 241,992	(Sch 2)
080	.20-.39	Fringe Benefits	8200	64,626	0	64,626	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,086	0	7,086	(Sch 4)
080		Physical Therapy - Total	8200	\$ 313,704	\$ 0	\$ 313,704	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 141,720	\$ 0	\$ 141,720	(Sch 2)
082	.20-.39	Fringe Benefits	8250	29,496	0	29,496	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	2,040	0	2,040	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 173,256	\$ 0	\$ 173,256	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 69,783	\$ 0	\$ 69,783	(Sch 2)
083	.20-.39	Fringe Benefits	8280	11,728	0	11,728	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	144	0	144	(Sch 4)
083		Speech Pathology - Total	8280	\$ 81,655	\$ 0	\$ 81,655	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	253,550	0	253,550	(Sch 4)
085		Pharmacy - Total	8300	\$ 253,550	\$ 0	\$ 253,550	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	21,259	0	21,259	(Sch 4)
090		Laboratory - Total	8400	\$ 21,259	\$ 0	\$ 21,259	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	14,167	0	14,167	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,167	\$ 0	\$ 14,167	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,059,344	\$ 0	\$ 1,059,344	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,784,195	\$ (28,379)	\$ 3,755,816	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,088,791	(5,608)	1,083,183	(Sch 2)
105	.49	Agency Staff	6110	36,369	0	36,369	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	136,781	(130)	136,651	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,046,136	\$ (34,117)	\$ 5,012,019	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	77	0	77 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 77	\$ 0	\$ 77
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 5,046,213	\$ (34,117)	\$ 5,012,096
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 76,062	\$ 0	\$ 76,062 (Sch 2)
155	.20-.39	Fringe Benefits	6600	19,008	0	19,008 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,420	0	1,420 (Sch 4)
155		Social Services - Total	6600	\$ 96,490	\$ 0	\$ 96,490

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

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

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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	\$ 199,766	\$ 0	\$ 199,766	(Sch 2)
160	.20-.39	Fringe Benefits	6700	81,496	0	81,496	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	14,740	0	14,740	(Sch 4)
160		Activities - Total	6700	\$ 296,002	\$ 0	\$ 296,002	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 429,602	\$ 28,379	\$ 457,981	(Sch 6)
165	.20-.39	Fringe Benefits	6900	182,823	5,608	188,431	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	271,540	(67,370)	204,170	(Sch 6)
165		Administration - Total	6900	\$ 883,965	\$ (33,383)	\$ 850,582	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,153	\$ 0	\$ 75,153	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,545	0	15,545	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,459	0	11,459	(Sch 4)
166		Medical Records - Total	6900	\$ 102,157	\$ 0	\$ 102,157	
167		CDPH Licensing Fees	6900	\$ 41,954	\$ 0	\$ 41,954	(Sch 6)
168		Professional Liability Insurance	6900	\$ 124,058	\$ (5,341)	\$ 118,717	(Sch 6)
169		Quality Assurance Fees	6900	\$ 778,469	\$ 0	\$ 778,469	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,703	\$ 0	\$ 66,703	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,845	0	12,845	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,793	0	1,793	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 81,341	\$ 0	\$ 81,341	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,404,436	\$ (38,724)	\$ 2,365,712	
200		Total		\$ 10,843,818	\$ 102,796	\$ 10,946,614	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 562,442	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MISSION DE LA CASA NURSING AND REHABILITATION CENTER

Provider NPI:
1720032329

OSHPD Facility Number:
206434018

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	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	175,637			175,637				
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							Fiscal Period	Provider NPI	Adjustments	
MISSION DE LA CASA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720032329	11	
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.				
MEMORANDUM ADJUSTMENT										
1	N/A			8	210	N/A	Group Health Insurance To include Group Health Insurance in the audit report for information purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$562,442	\$562,442

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MISSION DE LA CASA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720032329	11	
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.				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,784,195	(\$28,379)	\$3,755,816
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,088,791	(5,608)	1,083,183
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	136,781	(130)	136,651
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	429,602	28,379	457,981
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	182,823	5,608	188,431
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	271,540	130	271,670 *
							To reclassify Central Supply Clerk wages, benefits, and other expenses to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$271,670	\$5,341	\$277,011 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	124,058	(5,341)	118,717
							To reclassify finance fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MISSION DE LA CASA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720032329	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust Provider's related party rental expense adjustment to include property taxes at actual cost to agree with the Santa Clara County's paid property tax amounts for this facility. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 1005, 1011.4, 1011.5, 2300, and 2304	\$2,322	\$175,637	\$177,959	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal fees incurred in the prior years. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	* \$277,011	(\$27,742)	\$249,269 *	
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate legal settlement payments associated with a case the subject matter of which is unrelated to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304	* \$249,269	(\$45,099)	\$204,170	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments	
MISSION DE LA CASA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720032329		11	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.							
ADJUSTMENTS TO REPORTED STATISTICS													
7	10.7	005	1	7	005	N/A	Plant Operations and Maintenance	(Square Feet)	0	98	98		
	10.7	010	1,2	7	010	N/A	Housekeeping		0	110	110		
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	1,156	1,156		
	10.7	065	1,2,3	7	065	N/A	Dietary		0	2,128	2,128		
	10.7	075	1,2,3	7	075	N/A	Patient Supplies		0	729	729		
	10.7	080	1,2,3	7	080	N/A	Physical Therapy		0	570	570		
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy		0	418	418		
	10.7	083	1,2,3	7	083	N/A	Speech Pathology		0	64	64		
	10.7	085	1,2,3	7	085	N/A	Pharmacy		0	253	253		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care		0	28,216	28,216		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber		0	140	140		
	10.7	155	1,2,3	7	155	N/A	Social Services		0	963	963		
	10.7	160	1,2,3	7	160	N/A	Activities		0	541	541		
	10.7	165	1,2,3	7	165	N/A	Administration		0	1,515	1,515		
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	254	254		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital		0	37,155	37,155		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance		0	37,057	37,057		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping		0	36,947	36,947		
8	10.7	105	4	7	105	N/A	Skilled Nursing Care	(Pounds of Laundry)	0	564,480	564,480		
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry		0	564,480	564,480		
9	10.7	120	5	7	120	N/A	Skilled Nursing Care	(Number of Patient Meals)	0	169,344	169,344		
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals		0	169,344	169,344		
To adjust the reported cost allocation statistics to agree with the Provider's records for proper allocation of indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306													

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION DE LA CASA NURSING AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720032329		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
10	4.1	5	2	1	15	N/A	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 7, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	49,387	(3,345)	46,042		
11	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the Provider's patient census records. CMS Pub. 15-1, Sections 2205 and 2304	0	365	365		