

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MISSION PALMS HEALTHCARE CENTER  
WESTMINSTER, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1508956434**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Stan Van Arsdale  
Auditor: Mineo Gonzalez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: July 15, 2013

Craig Orgill, Administrator  
Mission Palms Healthcare Center  
240 Hospital Circle  
Westminster, CA 92683

MISSION PALMS HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER(NPI) 1508956434  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

Craig Orgill  
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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—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

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

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility No.:  
206301212

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	\$ 2,868,909	\$ 88.02
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 699,693	\$ 21.47
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 568,585	\$ 17.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 426,054	\$ 13.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,458	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,010	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 31,334	\$ 0.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 374,662	\$ 11.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 903,614	\$ 27.73
11	Cost of Routine Service/Audited Total Costs	\$ 5,838,168	\$ 5,914,321	\$ 181.47
12	Total Patient Days (Adj )	32,592	32,592	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.13	\$ 181.47	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	24,543	0	
16	Medi-Cal Managed Care Days (Adj 4)		24,543	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<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:**  
MISSION PALMS HEALTHCARE CENTER

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

**Provider NPI:**  
1508956434

**OSHPD Facility No.:**  
206301212

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	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility No.:  
206301212

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 105,185	\$ 105,185		
160	Activities	94,258		\$ 94,258	
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	318,484	0	0	318,484
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	206,105	0	0	206,105
083	Speech Pathology	53,209	0	0	53,209
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	2,669,466	105,185	94,258	2,868,909 *
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>\$ 3,446,707</b>	<b>\$ 105,185</b>	<b>\$ 94,258</b>	<b>\$ 3,446,707</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 114,320	\$ 114,320										
010	Housekeeping	66,102	192	\$ 66,294									
060	Laundry and Linen	70,034	5,144	2,988	\$ 78,167								
065	Dietary	307,785	17,758	10,315	0	\$ 335,858							
155	Social Services	N/A	1,836	1,066	0	\$ 2,902							
160	Activities	N/A	3,956	2,298	0	0	\$ 6,253						
165	Administration	N/A	4,583	2,662	0	0	0		\$ 7,245	\$ 7,245			
166	Medical Records	76,550	1,004	583	0	0	0		78,137		\$ 78,137		
170	Inservice Education - Nursing	92,278	773	449	0	0	0	\$ 93,499					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		2,014	1,170	0	0	0	0	0	3,184	110	1,183	\$ 4,477
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,935	1,124	0	0	0	0	0	3,059	441	4,755	8,255
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,199	1,277	0	0	0	0	0	3,476	295	3,177	6,948
083	Speech Pathology		971	564	0	0	0	0	0	1,535	80	861	2,475
085	Pharmacy		0	0	0	0	0	0	0	0	314	3,386	3,700
090	Laboratory		0	0	0	0	0	0	0	0	44	477	521
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	40	433	474
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		71,685	41,640	78,167	335,858	2,902	6,253	93,499	630,005	5,914	63,775	699,693 *
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		271	157	0	0	0	0	0	428	8	90	526
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 727,069</b>	<b>\$ 114,320</b>	<b>\$ 66,294</b>	<b>\$ 78,167</b>	<b>\$ 335,858</b>	<b>\$ 2,902</b>	<b>\$ 6,253</b>	<b>\$ 93,499</b>	<b>\$ 641,687</b>	<b>\$ 7,245</b>	<b>\$ 78,137</b>	<b>\$ 727,069</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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	\$ 149,988	\$ 149,988										
010	Housekeeping	29,587	251	\$ 29,838									
060	Laundry and Linen	19,256	6,750	1,345	\$ 27,350								
065	Dietary	230,278	23,298	4,643	0	\$ 258,219							
155	Social Services	20,009	2,409	480	0	0	\$ 22,898						
160	Activities	5,058	5,190	1,034	0	0	0	\$ 11,282					
165	Administration	N/A	6,013	1,198	0	0	0	0		\$ 7,211	\$ 7,211		
166	Medical Records	15,481	1,317	262	0	0	0	0		17,060		\$ 17,060	
170	Inservice Education - Nursing	1,894	1,014	202	0	0	0	0	\$ 3,110				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	68,142	2,643	527	0	0	0	0	0	71,311	109	258	\$ 71,679
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	758	2,539	506	0	0	0	0	0	3,803	439	1,038	5,280
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	517	2,885	575	0	0	0	0	0	3,977	293	694	4,964
083	Speech Pathology	0	1,274	254	0	0	0	0	0	1,527	79	188	1,795
085	Pharmacy	237,427	0	0	0	0	0	0	0	237,427	312	739	238,479
090	Laboratory	33,437	0	0	0	0	0	0	0	33,437	44	104	33,585
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,386	0	0	0	0	0	0	0	30,386	40	95	30,521
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	113,123	94,051	18,742	27,350	258,219	22,898	11,282	3,110	548,775	5,886	13,925	568,585 *
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	4,292	355	71	0	0	0	0	0	4,718	8	20	4,746
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 959,633</b>	<b>\$ 149,988</b>	<b>\$ 29,838</b>	<b>\$ 27,350</b>	<b>\$ 258,219</b>	<b>\$ 22,898</b>	<b>\$ 11,282</b>	<b>\$ 3,110</b>	<b>\$ 935,361</b>	<b>\$ 7,211</b>	<b>\$ 17,060</b>	<b>\$ 959,633</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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)	\$ 459,976	96%							
	Property Tax (line 40)	18,848	4%	\$ 478,824						
005	Plant Operations and Maintenance			12,892	\$ 12,892					
010	Housekeeping			781	22	\$ 802				
060	Laundry and Linen			20,967	580	36	\$ 21,583			
065	Dietary			72,375	2,003	125	0	\$ 74,503		
155	Social Services			7,482	207	13	0	0	\$ 7,702	
160	Activities			16,122	446	28	0	0	0	\$ 16,596
165	Administration			18,679	517	32	0	0	0	0
166	Medical Records			4,091	113	7	0	0	0	0
170	Inservice Education - Nursing			3,149	87	5	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,209	227	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,886	218	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,963	248	15	0	0	0	0
083	Speech Pathology			3,957	109	7	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			292,166	8,084	504	21,583	74,503	7,702	16,596
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			1,104	31	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 478,824</b>	<b>100%</b>	<b>\$ 478,824</b>	<b>\$ 12,892</b>	<b>\$ 802</b>	<b>\$ 21,583</b>	<b>\$ 74,503</b>	<b>\$ 7,702</b>	<b>\$ 16,596</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 459,976	96%							
	Property Tax (line 40)	18,848	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,228	\$ 19,228				
166	Medical Records				4,211		\$ 4,211			
170	Inservice Education - Nursing			\$ 3,242						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,450	291	64	\$ 8,805	\$ 8,459	\$ 347
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	8,118	1,170	256	9,545	9,169	376
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,226	782	171	10,179	9,779	401
083	Speech Pathology			0	4,073	212	46	4,331	4,161	170
085	Pharmacy			0	0	833	182	1,016	976	40
090	Laboratory			0	0	117	26	143	137	6
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	107	23	130	125	5
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			3,242	424,381	15,694	3,437	443,512	426,054	17,458
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	1,136	22	5	1,163	1,117	46
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 478,824	100%	\$ 3,242	\$ 455,384	\$ 19,228	\$ 4,211	\$ 478,824	\$ 459,976	\$ 18,848

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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. 68% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 3,150												
055	Interest - Other	4												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,103,946												
	Total Costs Allocable as Administration	1,107,100	68%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	38,390	2%											
169	Quality Assurance Fees	459,033	28%											
174	Caregiver Training	0	0%											
	Total	1,633,940	100%						\$ 1,633,940					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,184	\$ 71,311	\$ 8,450	\$ 82,946	24,735	\$ 16,760	\$ 445	\$ 581	\$ 6,949	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			318,484	3,059	3,803	8,118	333,463	99,442	67,379	1,790	2,336	27,937	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			206,105	3,476	3,977	9,226	222,785	66,437	45,015	1,196	1,561	18,665	0
083	Speech Pathology			53,209	1,535	1,527	4,073	60,344	17,995	12,193	324	423	5,056	0
085	Pharmacy			0	0	237,427	0	237,427	70,803	47,974	1,275	1,664	19,891	0
090	Laboratory			0	0	33,437	0	33,437	9,971	6,756	180	234	2,801	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,386	0	30,386	9,061	6,140	163	213	2,546	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			2,868,909	630,005	548,775	424,381	4,472,069	1,333,621	903,614	24,010	31,334	374,662	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	428	4,718	1,136	6,282	1,873	1,269	34	44	526	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,633,940		\$ 3,446,707	\$ 641,687	\$ 935,361	\$ 455,384	\$ 5,479,139	\$ 1,633,940					
	Total Administrative Costs							\$ 1,633,940		\$ 1,107,100	\$ 29,417	\$ 38,390	\$ 459,033	\$ -
	Unit Cost Multiplier							0.29821106						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 85,382	\$ 24,272	\$ 23,440	\$ 133,094							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,246,173						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	479									
010	Housekeeping	29	29								
060	Laundry and Linen	779	779	779							
065	Dietary	2,689	2,689	2,689							
155	Social Services	278	278	278							
160	Activities	599	599	599							
165	Administration	694	694	694							
166	Medical Records	152	152	152							
170	Inservice Education - Nursing	117	117	117							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	305	305	305						82,946	82,946
077	Specialized Support Surfaces									0	0
080	Physical Therapy	293	293	293						333,463	333,463
081	Respiratory Therapy									0	0
082	Occupational Therapy	333	333	333						222,785	222,785
083	Speech Pathology	147	147	147						60,344	60,344
085	Pharmacy									237,427	237,427
090	Laboratory									33,437	33,437
095	Home Health Services									0	0
100	Other Ancillary Services									30,386	30,386
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,855	10,855	10,855	159,410	95,646	2,782,589	2,782,589	2,782,589	4,472,069	4,472,069
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	41	41	41						6,282	6,282
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	17,790	17,311	17,282	159,410	95,646	2,782,589	2,782,589	2,782,589	5,479,139	5,479,139
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 105,185 0.037801127	\$ 94,258 0.033874209			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 114,320 6.60389348	\$ 66,294 3.83598617	\$ 78,167 0.49034983	\$ 335,858 3.51146767	\$ 2,902 0.00104302	\$ 6,253 0.00224736	\$ 93,499 0.03360161	\$ 7,245 0.00132234	\$ 78,137 0.01426079
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 149,988 8.66431749	\$ 29,838 1.72655163	\$ 27,350 0.17157322	\$ 258,219 2.69973702	\$ 22,898 0.00822891	\$ 11,282 0.00405454	\$ 3,110 0.00111757	\$ 7,211 0.00131613	\$ 17,060 0.00311370
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 478,824 26.91534570	\$ 12,892 0.74475481	\$ 802 0.04641494	\$ 21,583 0.13539537	\$ 74,503 0.77894340	\$ 7,702 0.00276807	\$ 16,596 0.00596430	\$ 3,242 0.00116498	\$ 19,228 0.00350937	\$ 4,211 0.00076862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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	\$ 92,159	\$ 0	\$ 92,159	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,161	0	22,161	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	149,988	0	149,988	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 264,308	\$ 0	\$ 264,308	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 53,288	\$ 0	\$ 53,288	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,814	0	12,814	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,587	0	29,587	(Sch 4)
010		Housekeeping - Total	6300	\$ 95,689	\$ 0	\$ 95,689	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,664	0	8,664	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	64,044	0	64,044	(Sch 5)
035		Leases and Rentals	7200	387,268	0	387,268	(Sch 5)
040		Property Taxes	7300	18,848	0	18,848	(Sch 5)
045		Property Insurance	7400	3,150	0	3,150	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 4	\$ 0	\$ 4	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 841,975	\$ 0	\$ 841,975	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 56,458	\$ 0	\$ 56,458	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,576	0	13,576	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,256	0	19,256	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 89,290	\$ 0	\$ 89,290	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 248,121	\$ 0	\$ 248,121	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,664	0	59,664	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,278	0	230,278	(Sch 4)
065		Dietary - Total	6500	\$ 538,063	\$ 0	\$ 538,063	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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	68,142	0	68,142	(Sch 4)
075		Patient Supplies - Total	8100	\$ 68,142	\$ 0	\$ 68,142	
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 PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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	\$ 204,536	\$ 0	\$ 204,536	(Sch 2)
080	.20-.39	Fringe Benefits	8200	49,183	0	49,183	(Sch 2)
080	.79	Agency Staff	8200	64,765	0	64,765	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	758	0	758	(Sch 4)
080		Physical Therapy - Total	8200	\$ 319,242	\$ 0	\$ 319,242	
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	\$ 94,851	\$ 0	\$ 94,851	(Sch 2)
082	.20-.39	Fringe Benefits	8250	22,808	0	22,808	(Sch 2)
082	.79	Agency Staff	8250	88,446	0	88,446	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	517	0	517	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 206,622	\$ 0	\$ 206,622	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 16,983	\$ 0	\$ 16,983	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,084	0	4,084	(Sch 2)
083	.79	Agency Staff	8280	32,142	0	32,142	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 53,209	\$ 0	\$ 53,209	
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	237,427	0	237,427	(Sch 4)
085		Pharmacy - Total	8300	\$ 237,427	\$ 0	\$ 237,427	
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	33,437	0	33,437	(Sch 4)
090		Laboratory - Total	8400	\$ 33,437	\$ 0	\$ 33,437	
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	30,386	0	30,386	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,386	\$ 0	\$ 30,386	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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		\$ 948,465	\$ 0	\$ 948,465	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,151,991	\$ 0	\$ 2,151,991	(Sch 2)
105	.20-.39	Fringe Benefits	6110	517,475	0	517,475	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,123	0	113,123	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,782,589	\$ 0	\$ 2,782,589	
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 PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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)
		<b>Other Nonreimbursable</b>				
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	4,292	0	4,292 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,292	\$ 0	\$ 4,292
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		<b>Subtotal 105 - 145</b>		\$ 2,786,881	\$ 0	\$ 2,786,881
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 84,795	\$ 0	\$ 84,795 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,390	0	20,390 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	20,009	0	20,009 (Sch 4)
155		Social Services - Total	6600	\$ 125,194	\$ 0	\$ 125,194

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MISSION PALMS HEALTHCARE CENTER

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

Provider NPI:  
1508956434

OSHPD Facility Number:  
206301212

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	\$ 75,986	\$ 0	\$ 75,986	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,272	0	18,272	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,058	0	5,058	(Sch 4)
160		Activities - Total	6700	\$ 99,316	\$ 0	\$ 99,316	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 293,418	\$ 0	\$ 293,418	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,499	0	86,499	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	724,029	0	724,029	(Sch 6)
165		Administration - Total	6900	\$ 1,103,946	\$ 0	\$ 1,103,946	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 61,711	\$ 0	\$ 61,711	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,839	0	14,839	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,481	0	15,481	(Sch 4)
166		Medical Records - Total	6900	\$ 92,031	\$ 0	\$ 92,031	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,390	\$ 0	\$ 38,390	(Sch 6)
169		Quality Assurance Fees	6900	\$ 459,033	\$ 0	\$ 459,033	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 74,390	\$ 0	\$ 74,390	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,888	0	17,888	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,894	0	1,894	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 94,172	\$ 0	\$ 94,172	
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	
		<b>Subtotal 155 - 174</b>		\$ 2,041,499	\$ 0	\$ 2,041,499	
200		<b>Total</b>		\$ 7,246,173	\$ 0	\$ 7,246,173	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 177,179	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION PALMS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508956434		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$177,179	\$177,179

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION PALMS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508956434		4
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>ADJUSTMENT TO REPORTED STATISTICS</b>												
2	10.7	005	1	7	005	1	Plant Operations and Maintenance (Square Feet)	600	(121)	479		
	10.7	010	1,2	7	010	1,2	Housekeeping	425	(396)	29		
	10.7	060	1,2,3	7	060	1,2,3	Laundry and Linen	575	204	779		
	10.7	065	1,2,3	7	065	1,2,3	Dietary	4,100	(1,411)	2,689		
	10.7	075	1,2,3	7	075	1,2,3	Patient Supplies	150	155	305		
	10.7	080	1,2,3	7	080	1,2,3	Physical Therapy	625	(332)	293		
	10.7	082	1,2,3	7	082	1,2,3	Occupational Therapy	625	(292)	333		
	10.7	083	1,2,3	7	083	1,2,3	Speech Pathology	200	(53)	147		
	10.7	105	1,2,3	7	105	1,2,3	Skilled Nursing Care	10,090	765	10,855		
	10.7	140	1,2,3	7	140	1,2,3	Beauty and Barber	85	(44)	41		
	10.7	155	1,2,3	7	155	1,2,3	Social Services	125	153	278		
	10.7	160	1,2,3	7	160	1,2,3	Administration	0	599	599		
	10.7	165	1,2,3	7	165	1,2,3	Activities	820	(126)	694		
	10.7	166	1,2,3	7	166	1,2,3	Medical Records	100	52	152		
	10.7	170	1,2,3	7	170	1,2,3	Inservice Education - Nursing	0	117	117		
	10.7	175	1	7			Total Square Feet	18,520	(730)	17,790		
	10.7	175	2	7			Total Square Feet	17,920	(609)	17,311		
	10.7	175	3	7			Total Square Feet	17,495	(213)	17,282		
							To adjust square footage statistics to agree with the prior year audited statistics					
							42 CFR 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period		Provider NPI		Adjustments
MISSION PALMS HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1508956434		4
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
3	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: January 31, 2013 Payment Period: January 1, 2010 through December 31, 2012 Service Period: January 1, 2011 through Decemver 31, 2011 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	24,543	(24,543)	0	
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	24,543	24,543	