

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MISSION CARMICHAEL HEALTHCARE CENTER  
CARMICHAEL, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1972623924**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Ahsan Hafeez and Janice Varrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Walter Turpin  
District Reimbursement Manager  
Sava Senior Care Administrative Services, LLC  
5300 West Sam Houston Parkway North, Suite 100  
Houston, TX 77041

MISSION CARMICHAEL HEALTHCARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1972623924  
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. 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 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, patient days, for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,606, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

Walter Turpin  
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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:

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—  
Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

## Provider Name:

Mission Carmichael Healthcare Center

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1972623924

## OSHPD Facility No.:

206340953

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	\$ 5,670,958	\$ 129.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,188,168	\$ 27.12
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 709,571	\$ 16.20
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,118,497	\$ 25.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 73,082	\$ 1.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 29,861	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 116,312	\$ 2.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 443,426	\$ 10.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,265,810	\$ 28.90
11	Cost of Routine Service/Audited Total Costs	\$ 10,939,271.00	\$ 10,615,685	\$ 242.34
12	Total Patient Days (Adj )	43,805	43,805	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 249.73	\$ 242.34	
14	Overpayments (Adj 5 )	\$ 0	\$ 1,606	
15	Medi-Cal Days (Adj 4 )	22,630	21,088	
16	Medi-Cal Managed Care Days (Adj )		0	
<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 Carmichael Healthcare Center

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

**Provider NPI:**  
1972623924

**OSHPD Facility No.:**  
206340953

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 Carmichael Healthcare Center

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

**Provider NPI:**  
1972623924

**OSHPD Facility No.:**  
206340953

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	\$ 122,947	\$ 122,947		
160	Activities	138,975		\$ 138,975	
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	776,531	0	0	776,531
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	436,404	0	0	436,404
083	Speech Pathology	91,942	0	0	91,942
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	5,409,036	122,947	138,975	5,670,958 *
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>\$ 6,975,835</b>	<b>\$ 122,947</b>	<b>\$ 138,975</b>	<b>\$ 6,975,835</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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	\$ 97,486	\$ 97,486										
010	Housekeeping	197,895	527	\$ 198,422									
060	Laundry and Linen	133,592	2,562	5,243	\$ 141,397								
065	Dietary	469,551	14,362	29,392	0	\$ 513,305							
155	Social Services	N/A	1,469	3,007	0	0	\$ 4,477						
160	Activities	N/A	555	1,135	0	0	0	\$ 1,689					
165	Administration	N/A	6,183	12,653	0	0	0	0	\$ 18,836	\$ 18,836			
166	Medical Records	205,349	1,065	2,179	0	0	0	0	208,593		\$ 208,593		
170	Inservice Education - Nursing	165,559	0	0	0	0	0	0	\$ 165,559				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		527	1,078	0	0	0	0	0	1,605	274	3,030	\$ 4,908
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	71	787	859
080	Physical Therapy		4,763	9,748	0	0	0	0	0	14,511	1,449	16,043	32,004
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		771	1,577	0	0	0	0	0	2,348	748	8,284	11,381
083	Speech Pathology		771	1,577	0	0	0	0	0	2,348	177	1,961	4,486
085	Pharmacy		0	0	0	0	0	0	0	0	1,137	12,588	13,725
090	Laboratory		0	0	0	0	0	0	0	0	378	4,188	4,566
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	550	6,087	6,637
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		63,172	129,278	141,397	513,305	4,477	1,689	165,559	1,018,876	14,021	155,271	1,188,168 *
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		693	1,419	0	0	0	0	0	2,112	30	329	2,471
145	Other Nonreimbursable		67	136	0	0	0	0	0	203	2	23	228
	<b>TOTAL</b>	\$ 1,269,432	\$ 97,486	\$ 198,422	\$ 141,397	\$ 513,305	\$ 4,477	\$ 1,689	\$ 165,559	\$ 1,042,003	\$ 18,836	\$ 208,593	\$ 1,269,432

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

**Provider Name:**  
Mission Carmichael Healthcare Center

**Provider NPI:**  
1972623924

**OSHPD Facility Number:**  
206340953

**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	\$ 220,546	\$ 220,546										
010	Housekeeping	31,303	1,192	\$ 32,495									
060	Laundry and Linen	25,958	5,796	859	\$ 32,613								
065	Dietary	281,858	32,492	4,813	0	\$ 319,164							
155	Social Services	1,146	3,324	492	0	0	\$ 4,963						
160	Activities	8,930	1,255	186	0	0	0	\$ 10,370					
165	Administration	N/A	13,988	2,072	0	0	0	0		\$ 16,060	\$ 16,060		
166	Medical Records	10,137	2,409	357	0	0	0	0		12,903		\$ 12,903	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	155,620	1,192	177	0	0	0	0	0	156,988	233	187	\$ 157,409
077	Specialized Support Surfaces	43,087	0	0	0	0	0	0	0	43,087	61	49	43,196
080	Physical Therapy	9,578	10,776	1,596	0	0	0	0	0	21,951	1,235	992	24,178
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	2,049	1,744	258	0	0	0	0	0	4,051	638	512	5,201
083	Speech Pathology	489	1,744	258	0	0	0	0	0	2,491	151	121	2,763
085	Pharmacy	688,786	0	0	0	0	0	0	0	688,786	969	779	690,534
090	Laboratory	229,140	0	0	0	0	0	0	0	229,140	322	259	229,721
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	333,080	0	0	0	0	0	0	0	333,080	469	377	333,925
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	156,815	142,916	21,171	32,613	319,164	4,963	10,370	0	688,012	11,955	9,604	709,571
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	4,677	1,568	232	0	0	0	0	0	6,477	25	20	6,523
145	Other Nonreimbursable	0	151	22	0	0	0	0	0	173	2	1	176
	<b>TOTAL</b>	<b>\$ 2,203,199</b>	<b>\$ 220,546</b>	<b>\$ 32,495</b>	<b>\$ 32,613</b>	<b>\$ 319,164</b>	<b>\$ 4,963</b>	<b>\$ 10,370</b>	<b>\$ -</b>	<b>\$ 2,174,236</b>	<b>\$ 16,060</b>	<b>\$ 12,903</b>	<b>\$ 2,203,199</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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)	\$ 1,239,199	94%							
	Property Tax (line 40)	80,969	6%	\$ 1,320,168						
005	Plant Operations and Maintenance			32,592	\$ 32,592					
010	Housekeeping			6,958	176	\$ 7,134				
060	Laundry and Linen			33,837	857	188	\$ 34,882			
065	Dietary			189,694	4,802	1,057	0	\$ 195,552		
155	Social Services			19,409	491	108	0	0	\$ 20,008	
160	Activities			7,324	185	41	0	0	0	\$ 7,550
165	Administration			81,664	2,067	455	0	0	0	0
166	Medical Records			14,062	356	78	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			6,958	176	39	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			62,914	1,593	350	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,180	258	57	0	0	0	0
083	Speech Pathology			10,180	258	57	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			834,361	21,120	4,648	34,882	195,552	20,008	7,550
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			9,155	232	51	0	0	0	0
145	Other Nonreimbursable			879	22	5	0	0	0	0
	<b>TOTAL</b>	\$ 1,320,168	100%	\$ 1,320,168	\$ 32,592	\$ 7,134	\$ 34,882	\$ 195,552	\$ 20,008	\$ 7,550

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,239,199	94%							
	Property Tax (line 40)	80,969	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 84,186	\$ 84,186				
166	Medical Records				14,497		\$ 14,497			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,173	1,223	211	\$ 8,606	\$ 8,078	\$ 528
077	Specialized Support Surfaces			0	0	318	55	373	350	23
080	Physical Therapy			0	64,857	6,475	1,115	72,447	68,004	4,443
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	10,495	3,343	576	14,414	13,530	884
083	Speech Pathology			0	10,495	791	136	11,422	10,722	701
085	Pharmacy			0	0	5,080	875	5,955	5,590	365
090	Laboratory			0	0	1,690	291	1,981	1,860	122
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	2,457	423	2,880	2,703	177
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	1,118,122	62,666	10,791	1,191,579	1,118,497	73,082
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	9,438	133	23	9,594	9,005	588
145	Other Nonreimbursable			0	906	9	2	917	861	56
	<b>TOTAL</b>	\$ 1,320,168	100%	\$ -	\$ 1,221,486	\$ 84,186	\$ 14,497	\$ 1,320,168	\$ 1,239,199	\$ 80,969

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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. 6% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,127												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,691,374												
	Total Costs Allocable as Administration	1,700,501	68%											
167	CDPH Licensing Fees	40,115	2%											
168	Professional Liability Insurance	156,254	6%											
169	Quality Assurance Fees	595,703	24%											
174	Caregiver Training	0	0%											
	Total	2,492,573	100%						\$ 2,492,573					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 1,605	\$ 156,988	\$ 7,173	\$ 165,766	36,201	\$ 24,697	\$ 583	\$ 2,269	\$ 8,652	\$ -
077	Specialized Support Surfaces			0	0	43,087	0	43,087	9,410	6,420	151	590	2,249	0
080	Physical Therapy			776,531	14,511	21,951	64,857	877,850	191,711	130,790	3,085	12,018	45,817	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			436,404	2,348	4,051	10,495	453,298	98,994	67,537	1,593	6,206	23,659	0
083	Speech Pathology			91,942	2,348	2,491	10,495	107,276	23,428	15,983	377	1,469	5,599	0
085	Pharmacy			0	0	688,786	0	688,786	150,422	102,622	2,421	9,430	35,950	0
090	Laboratory			0	0	229,140	0	229,140	50,041	34,139	805	3,137	11,959	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	333,080	0	333,080	72,740	49,625	1,171	4,560	17,384	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			5,670,958	1,018,876	688,012	1,118,122	8,495,968	1,855,409	1,265,810	29,861	116,312	443,426	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	2,112	6,477	9,438	18,027	3,937	2,686	63	247	941	0
145	Other Nonreimbursable			0	203	173	906	1,282	280	191	5	18	67	0
	<b>SUBTOTAL</b>	\$ 2,492,573		\$ 6,975,835	\$ 1,042,003	\$ 2,174,236	\$ 1,221,486	\$ 11,413,560	\$ 2,492,573					
	Total Administrative Costs							\$ 2,492,573		\$ 1,700,501	\$ 40,115	\$ 156,254	\$ 595,703	\$ -
	Unit Cost Multiplier							0.21838698						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 227,429	\$ 28,963	\$ 98,682	\$ 355,074							
	<b>TOTAL FACILITY COSTS</b>							\$ 14,261,207						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (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	445									
010	Housekeeping	95	95								
060	Laundry and Linen	462	462	462							
065	Dietary	2,590	2,590	2,590							
155	Social Services	265	265	265							
160	Activities	100	100	100							
165	Administration	1,115	1,115	1,115							
166	Medical Records	192	192	192							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	95	95	95						165,766	165,766
077	Specialized Support Surfaces									43,087	43,087
080	Physical Therapy	859	859	859						877,850	877,850
081	Respiratory Therapy									0	0
082	Occupational Therapy	139	139	139						453,298	453,298
083	Speech Pathology	139	139	139						107,276	107,276
085	Pharmacy									688,786	688,786
090	Laboratory									229,140	229,140
095	Home Health Services									0	0
100	Other Ancillary Services									333,080	333,080
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,392	11,392	11,392	438,050	131,415	5,565,851	5,565,851	5,565,851	8,495,968	8,495,968
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	125	125	125						18,027	18,027
145	Other Nonreimbursable	12	12	12						1,282	1,282
	<b>TOTAL STATISTICS</b>	18,025	17,580	17,485	438,050	131,415	5,565,851	5,565,851	5,565,851	11,413,560	11,413,560
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 122,947 0.022089524	\$ 138,975 0.024969228			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 97,486 5.54527873	\$ 198,422 11.34811561	\$ 141,397 0.32278678	\$ 513,305 3.90598403	\$ 4,477 0.00080432	\$ 1,689 0.00030352	\$ 165,559 0.02974550	\$ 18,836 0.00165033	\$ 208,593 0.01827585
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 220,546 12.54527873	\$ 32,495 1.85843875	\$ 32,613 0.07444930	\$ 319,164 2.42866970	\$ 4,963 0.00089169	\$ 10,370 0.00186321	\$ - 0.00000000	\$ 16,060 0.00140711	\$ 12,903 0.00113046
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,320,168 73.24094314	\$ 32,592 1.85393741	\$ 7,134 0.40800764	\$ 34,882 0.07963094	\$ 195,552 1.48805297	\$ 20,008 0.00359483	\$ 7,550 0.00135654	\$ - 0.00000000	\$ 84,186 0.00737594	\$ 14,497 0.00127012

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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	\$ 74,024	\$ 0	\$ 74,024	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,338	(1,876)	23,462	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	220,546	0	220,546	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 319,908	\$ (1,876)	\$ 318,032	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	197,895	0	197,895	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,303	0	31,303	(Sch 4)
010		Housekeeping - Total	6300	\$ 229,198	\$ 0	\$ 229,198	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	50,775	0	50,775	(Sch 5)
025		Depreciation: Equipment	7140	37,813	0	37,813	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,150,611	0	1,150,611	(Sch 5)
040		Property Taxes	7300	80,969	0	80,969	(Sch 5)
045		Property Insurance	7400	9,127	0	9,127	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,878,401	\$ (1,876)	\$ 1,876,525	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	133,592	0	133,592	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,958	0	25,958	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 159,550	\$ 0	\$ 159,550	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 364,277	\$ 0	\$ 364,277	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,515	(9,241)	105,274	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,858	0	281,858	(Sch 4)
065		Dietary - Total	6500	\$ 760,650	\$ (9,241)	\$ 751,409	
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	155,620	0	155,620	(Sch 4)
075		Patient Supplies - Total	8100	\$ 155,620	\$ 0	\$ 155,620	
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	43,087	0	43,087	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 43,087	\$ 0	\$ 43,087	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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	\$ 608,245	\$ 0	\$ 608,245	(Sch 2)
080	.20-.39	Fringe Benefits	8200	183,729	(15,443)	168,286	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	9,578	0	9,578	(Sch 4)
080		Physical Therapy - Total	8200	\$ 801,552	\$ (15,443)	\$ 786,109	
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	\$ 348,570	\$ 0	\$ 348,570	(Sch 2)
082	.20-.39	Fringe Benefits	8250	96,676	(8,842)	87,834	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	2,049	0	2,049	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 447,295	\$ (8,842)	\$ 438,453	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 75,346	\$ 0	\$ 75,346	(Sch 2)
083	.20-.39	Fringe Benefits	8280	18,507	(1,911)	16,596	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	489	0	489	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94,342	\$ (1,911)	\$ 92,431	
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	688,786	0	688,786	(Sch 4)
085		Pharmacy - Total	8300	\$ 688,786	\$ 0	\$ 688,786	
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	229,140	0	229,140	(Sch 4)
090		Laboratory - Total	8400	\$ 229,140	\$ 0	\$ 229,140	
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	333,080	0	333,080	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 333,080	\$ 0	\$ 333,080	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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		\$ 2,792,902	\$ (26,196)	\$ 2,766,706	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,272,118	\$ 0	\$ 4,272,118	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,245,348	(108,430)	1,136,918	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,815	0	156,815	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,674,281	\$ (108,430)	\$ 5,565,851	
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 Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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	4,677	0	4,677 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,677	\$ 0	\$ 4,677
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>		\$ 5,678,958	\$ (108,430)	\$ 5,570,528
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 94,981	\$ 0	\$ 94,981 (Sch 2)
155	.20-.39	Fringe Benefits	6600	30,381	(2,415)	27,966 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,146	0	1,146 (Sch 4)
155		Social Services - Total	6600	\$ 126,508	\$ (2,415)	\$ 124,093

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
Mission Carmichael Healthcare Center

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

Provider NPI:  
1972623924

OSHPD Facility Number:  
206340953

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	\$ 97,081	\$ 0	\$ 97,081	(Sch 2)
160	.20-.39	Fringe Benefits	6700	44,361	(2,467)	41,894	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,930	0	8,930	(Sch 4)
160		Activities - Total	6700	\$ 150,372	\$ (2,467)	\$ 147,905	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 591,488	\$ 0	\$ 591,488	(Sch 6)
165	.20-.39	Fringe Benefits	6900	149,495	(18,709)	130,786	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,093,022	(123,922)	969,100	(Sch 6)
165		Administration - Total	6900	\$ 1,834,005	\$ (142,631)	\$ 1,691,374	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 146,878	\$ 0	\$ 146,878	(Sch 3)
166	.20-.39	Fringe Benefits	6900	58,471	0	58,471	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,137	0	10,137	(Sch 4)
166		Medical Records - Total	6900	\$ 215,486	\$ 0	\$ 215,486	
167		CDPH Licensing Fees	6900	\$ 40,115	\$ 0	\$ 40,115	(Sch 6)
168		Professional Liability Insurance	6900	\$ 298,699	\$ (142,445)	\$ 156,254	(Sch 6)
169		Quality Assurance Fees	6900	\$ 595,703	\$ 0	\$ 595,703	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 130,648	\$ 0	\$ 130,648	(Sch 3)
170	.20-.39	Fringe Benefits	6800	38,229	(3,318)	34,911	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 168,877	\$ (3,318)	\$ 165,559	
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>		\$ 3,429,765	\$ (293,276)	\$ 3,136,489	
200		<b>Total</b>		\$ 14,700,226	\$ (439,019)	\$ 14,261,207	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 504,608	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(1,876)	(1,876)						
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	(9,241)	(9,241)						
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	(15,443)	(15,443)						
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	(8,842)	(8,842)						
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	(1,911)	(1,911)						
083	3	Speech Pathology - Agency Staff	0							

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(108,430)	(108,430)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name:  
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Fiscal Period:  
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(2,415)	(2,415)						
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(2,467)	(2,467)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(18,709)	(18,709)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(123,922)		(123,922)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(142,445)			(142,445)				
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(3,318)	(3,318)						
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							

Provider Name:  
Mission Carmichael Healthcare Center

Provider NPI:  
1972623924

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 1B	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$439,019)</u> (To Sch 8)	<u>(172,652)</u>	<u>(123,922)</u>	<u>(142,445)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION CARMICHAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972623924		5
Report References												
Cost Report			Audit Report				Explanation of Audit Adjustments					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1A	Not Reported			8	210	N/A	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	\$504,608	\$504,608		

Provider Name							Fiscal Period		Provider NPI		Adjustments
MISSION CARMICHAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1972623924		5
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 COSTS</b>											
1B	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$25,338	(\$1,876)	\$23,462	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	114,515	(9,241)	105,274	
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	183,729	(15,443)	168,286	
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	96,676	(8,842)	87,834	
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	18,507	(1,911)	16,596	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,245,348	(108,430)	1,136,918	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	30,381	(2,415)	27,966	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	44,361	(2,467)	41,894	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	149,495	(18,709)	130,786	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	38,229	(3,318)	34,911	
							To adjust insurance paid claims subject to the first dollar loss limitation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2161.4, 2162.5, 2162.7, 2300, and 2304				
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,093,022	(\$123,922)	\$969,100	
							To adjust reported home office costs to agree with the Sava Senior Care Equity Holdings, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$298,699	(\$142,445)	\$156,254	
							To adjust liability paid claims subject to the first dollar loss limitation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2161.4, 2162.5, 2162.7, 2300, and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION CARMICHAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972623924		5
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 REPORTED PATIENT DAYS</u>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days			22,630	(1,542)	21,088
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 30, 2012 Report Date: January 16, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION CARMICHAEL HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972623924		5
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>												
5	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51047, and 51458.1 W&I Code 14126.023		\$0	\$1,606	\$1,606	