

**REPORT
ON THE
RATE SETTING AUDIT**

**MISSION VIEW HEALTH CENTER
SAN LUIS OBISPO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811918279**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Barbara Still**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Marie Moya, Controller
Compass Health, Inc.
200 South 13th Street, Suite 205
Grover Beach, CA 93433

MISSION VIEW HEALTH CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1811918279
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, patient days, and use of share of cost 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 \$1,818, 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 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:

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility No.:
206400484

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,084,608	\$ 94.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,064,998	\$ 24.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 991,066	\$ 22.88
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 299,233	\$ 6.91
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,420	\$ 1.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 32,026	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,172	\$ 0.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 254,307	\$ 5.87
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 479,894	\$ 11.08
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 897,272	\$ 20.71
11	Cost of Routine Service/Audited Total Costs	\$ 8,225,398.00	\$ 8,196,995	\$ 189.24
12	Total Patient Days (Adj)	43,316	43,316	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.89	\$ 189.24	
14	Overpayments (Adj 6)	\$ 0	\$ (1,818)	
15	Medi-Cal Days (Adj 4)	26,510	918	
16	Medi-Cal Managed Care Days (Adj 5)		25,444	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility No.:
206400484

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility No.:
206400484

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 87,602	\$ 87,602		
160	Activities	151,567		\$ 151,567	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	431,454	0	0	431,454
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	300,181	0	0	300,181
083	Speech Pathology	77,645	0	0	77,645
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,845,439	87,602	151,567	4,084,608 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 4,893,888	\$ 87,602	\$ 151,567	\$ 4,893,888

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MISSION VIEW HEALTH CENTER

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 106,317	\$ 106,317										
010	Housekeeping	190,602	1,251	\$ 191,853									
060	Laundry and Linen	122,079	2,335	4,263	\$ 128,677								
065	Dietary	501,235	14,190	25,911	0	\$ 541,336							
155	Social Services	N/A	313	571	0	0	\$ 884						
160	Activities	N/A	2,923	5,338	0	0	0	\$ 8,262					
165	Administration	N/A	4,753	8,678	0	0	0	0		\$ 13,431	\$ 13,431		
166	Medical Records	110,916	1,287	2,350	0	0	0	0		114,553		\$ 114,553	
170	Inservice Education - Nursing	68,672	3,189	5,824	0	0	0	0	\$ 77,685				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	42	359	\$ 401
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,709	3,121	0	0	0	0	0	4,830	775	6,610	12,216
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,709	3,121	0	0	0	0	0	4,830	549	4,680	10,059
083	Speech Pathology		0	0	0	0	0	0	0	0	134	1,142	1,276
085	Pharmacy		0	0	0	0	0	0	0	0	708	6,040	6,749
090	Laboratory		0	0	0	0	0	0	0	0	54	465	519
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	232	1,976	2,208
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		72,226	131,886	128,677	541,336	884	8,262	77,685	960,954	10,918	93,126	1,064,998 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		433	790	0	0	0	0	0	1,222	18	155	1,396
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,099,821	\$ 106,317	\$ 191,853	\$ 128,677	\$ 541,336	\$ 884	\$ 8,262	\$ 77,685	\$ 971,837	\$ 13,431	\$ 114,553	\$ 1,099,821

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MISSION VIEW HEALTH CENTER

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 409,162	\$ 409,162										
010	Housekeeping	31,049	4,813	\$ 35,862									
060	Laundry and Linen	27,439	8,985	797	\$ 37,220								
065	Dietary	263,200	54,610	4,843	0	\$ 322,653							
155	Social Services	19,537	1,203	107	0	0	\$ 20,847						
160	Activities	17,443	11,251	998	0	0	0	\$ 29,692					
165	Administration	N/A	18,290	1,622	0	0	0	0		\$ 19,912	\$ 19,912		
166	Medical Records	27,425	4,954	439	0	0	0	0		32,818		\$ 32,818	
170	Inservice Education - Nursing	2,575	12,274	1,089	0	0	0	0	\$ 15,937				
ANCILLARY SERVICES													
075	Patient Supplies	24,423	0	0	0	0	0	0	0	24,423	62	103	\$ 24,588
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,578	583	0	0	0	0	0	7,161	1,149	1,894	10,204
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	6,578	583	0	0	0	0	0	7,161	814	1,341	9,316
083	Speech Pathology	0	0	0	0	0	0	0	0	0	198	327	526
085	Pharmacy	410,767	0	0	0	0	0	0	0	410,767	1,050	1,730	413,547
090	Laboratory	31,609	0	0	0	0	0	0	0	31,609	81	133	31,823
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	134,388	0	0	0	0	0	0	0	134,388	344	566	135,298
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	219,235	277,962	24,653	37,220	322,653	20,847	29,692	15,937	948,200	16,188	26,679	991,066 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	5,982	1,665	148	0	0	0	0	0	7,794	27	44	7,866
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,624,234	\$ 409,162	\$ 35,862	\$ 37,220	\$ 322,653	\$ 20,847	\$ 29,692	\$ 15,937	\$ 1,571,504	\$ 19,912	\$ 32,818	\$ 1,624,234

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 314,124	84%							
	Property Tax (line 40)	60,278	16%	\$ 374,402						
005	Plant Operations and Maintenance			5,265	\$ 5,265					
010	Housekeeping			4,342	62	\$ 4,404				
060	Laundry and Linen			8,106	116	98	\$ 8,319			
065	Dietary			49,268	703	595	0	\$ 50,565		
155	Social Services			1,086	15	13	0	0	\$ 1,114	
160	Activities			10,150	145	123	0	0	0	\$ 10,418
165	Administration			16,501	235	199	0	0	0	0
166	Medical Records			4,469	64	54	0	0	0	0
170	Inservice Education - Nursing			11,073	158	134	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,935	85	72	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,935	85	72	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			250,771	3,577	3,028	8,319	50,565	1,114	10,418
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,502	21	18	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 374,402	100%	\$ 374,402	\$ 5,265	\$ 4,404	\$ 8,319	\$ 50,565	\$ 1,114	\$ 10,418

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 314,124	84%							
	Property Tax (line 40)	60,278	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,936	\$ 16,936				
166	Medical Records				4,587		\$ 4,587			
170	Inservice Education - Nursing			\$ 11,365						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	53	14	\$ 67	\$ 57	\$ 11
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,091	977	265	7,333	6,152	1,181
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,091	692	187	6,970	5,848	1,122
083	Speech Pathology			0	0	169	46	215	180	35
085	Pharmacy			0	0	893	242	1,135	952	183
090	Laboratory			0	0	69	19	87	73	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	292	79	371	312	60
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			11,365	339,157	13,768	3,729	356,653	299,233	57,420
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,541	23	6	1,570	1,318	253
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 374,402	100%	\$ 11,365	\$ 352,880	\$ 16,936	\$ 4,587	\$ 374,402	\$ 314,124	\$ 60,278

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MISSION VIEW HEALTH CENTER

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 15% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 180												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,103,552												
	Total Costs Allocable as Administration	1,103,732	53%											
167	CDPH Licensing Fees	39,395	2%											
168	Professional Liability Insurance	44,495	2%											
169	Quality Assurance Fees	590,316	28%											
174	Caregiver Training	312,822	15%											
	Total	2,090,760	100%						\$ 2,090,760					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 24,423	\$ -	\$ 24,423	6,555	\$ 3,460	\$ 124	\$ 139	\$ 1,851	\$ 981
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			431,454	4,830	7,161	6,091	449,537	120,650	63,692	2,273	2,568	34,065	18,052
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			300,181	4,830	7,161	6,091	318,264	85,418	45,093	1,609	1,818	24,117	12,780
083	Speech Pathology			77,645	0	0	0	77,645	20,839	11,001	393	443	5,884	3,118
085	Pharmacy			0	0	410,767	0	410,767	110,244	58,199	2,077	2,346	31,127	16,495
090	Laboratory			0	0	31,609	0	31,609	8,483	4,478	160	181	2,395	1,269
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	134,388	0	134,388	36,068	19,041	680	768	10,184	5,397
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,084,608	960,954	948,200	339,157	6,332,918	1,699,670	897,272	32,026	36,172	479,894	254,307
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,222	7,794	1,541	10,558	2,834	1,496	53	60	800	424
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,090,760		\$ 4,893,888	\$ 971,837	\$ 1,571,504	\$ 352,880	\$ 7,790,108	\$ 2,090,760					
	Total Administrative Costs							\$ 2,090,760		\$ 1,103,732	\$ 39,395	\$ 44,495	\$ 590,316	\$ 312,822
	Unit Cost Multiplier							0.26838651						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 127,984	\$ 52,730	\$ 21,522	\$ 202,237							
	TOTAL FACILITY COSTS							\$ 10,083,105						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MISSION VIEW HEALTH CENTER

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	291									
010	Housekeeping	240	240								
060	Laundry and Linen	448	448	448							
065	Dietary	2,723	2,723	2,723							
155	Social Services	60	60	60							
160	Activities	561	561	561							
165	Administration	912	912	912							
166	Medical Records	247	247	247							
170	Inservice Education - Nursing	612	612	612							
	ANCILLARY SERVICES										
075	Patient Supplies									24,423	24,423
077	Specialized Support Surfaces									0	0
080	Physical Therapy	328	328	328						449,537	449,537
081	Respiratory Therapy									0	0
082	Occupational Therapy	328	328	328						318,264	318,264
083	Speech Pathology									77,645	77,645
085	Pharmacy									410,767	410,767
090	Laboratory									31,609	31,609
095	Home Health Services									0	0
100	Other Ancillary Services									134,388	134,388
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,860	13,860	13,860	643,302	129,435	4,064,674	4,064,674	4,064,674	6,332,918	6,332,918
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	83	83	83						10,558	10,558
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,693	20,402	20,162	643,302	129,435	4,064,674	4,064,674	4,064,674	7,790,108	7,790,108
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,602 0.021552036	\$ 151,567 0.037288845			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 106,317 5.21110675	\$ 191,853 9.51555727	\$ 128,677 0.20002510	\$ 541,336 4.18229773	\$ 884 0.00021739	\$ 8,262 0.00203255	\$ 77,685 0.01911217	\$ 13,431 0.00172407	\$ 114,553 0.01470499
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 409,162 20.05499461	\$ 35,862 1.77870245	\$ 37,220 0.05785851	\$ 322,653 2.49278137	\$ 20,847 0.00512883	\$ 29,692 0.00730482	\$ 15,937 0.00392091	\$ 19,912 0.00255611	\$ 32,818 0.00421277
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 374,402 18.09317160	\$ 5,265 0.25806847	\$ 4,404 0.21844547	\$ 8,319 0.01293206	\$ 50,565 0.39066137	\$ 1,114 0.00027411	\$ 10,418 0.00256296	\$ 11,365 0.00279596	\$ 16,936 0.00217398	\$ 4,587 0.00058879

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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	\$ 85,977	\$ 0	\$ 85,977	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,340	0	20,340	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	409,162	0	409,162	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 515,479	\$ 0	\$ 515,479	
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	190,602	0	190,602	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	31,049	0	31,049	(Sch 4)
010		Housekeeping - Total	6300	\$ 221,651	\$ 0	\$ 221,651	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,087	\$ 0	\$ 36,087	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	17,630	0	17,630	(Sch 5)
025		Depreciation: Equipment	7140	117,706	0	117,706	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	8,813	0	8,813	(Sch 5)
035		Leases and Rentals	7200	1,552	0	1,552	(Sch 5)
040		Property Taxes	7300	60,278	0	60,278	(Sch 5)
045		Property Insurance	7400	180	0	180	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	132,336	0	132,336	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,111,712	\$ 0	\$ 1,111,712	
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	122,079	0	122,079	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,439	0	27,439	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 149,518	\$ 0	\$ 149,518	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 377,340	\$ 0	\$ 377,340	(Sch 3)
065	.20-.39	Fringe Benefits	6500	97,554	0	97,554	(Sch 3)
065	.79	Agency Staff	6500	26,341	0	26,341	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	263,200	0	263,200	(Sch 4)
065		Dietary - Total	6500	\$ 764,435	\$ 0	\$ 764,435	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,423	0	24,423	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,423	\$ 0	\$ 24,423	
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 VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	431,454	0	431,454	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 431,454	\$ 0	\$ 431,454	
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	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	300,181	0	300,181	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 300,181	\$ 0	\$ 300,181	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	77,645	0	77,645	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 77,645	\$ 0	\$ 77,645	
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	410,767	0	410,767	(Sch 4)
085		Pharmacy - Total	8300	\$ 410,767	\$ 0	\$ 410,767	
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	31,609	0	31,609	(Sch 4)
090		Laboratory - Total	8400	\$ 31,609	\$ 0	\$ 31,609	
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	115,963	18,425	134,388	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 115,963	\$ 18,425	\$ 134,388	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,392,042	\$ 18,425	\$ 1,410,467	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,041,990	\$ (28,916)	\$ 3,013,074	(Sch 2)
105	.20-.39	Fringe Benefits	6110	842,773	(10,408)	832,365	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	237,660	(18,425)	219,235	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,122,423	\$ (57,749)	\$ 4,064,674	
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 VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,982	0	5,982 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,982	\$ 0	\$ 5,982
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,128,405	\$ (57,749)	\$ 4,070,656
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 66,232	\$ 0	\$ 66,232 (Sch 2)
155	.20-.39	Fringe Benefits	6600	21,370	0	21,370 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	19,537	0	19,537 (Sch 4)
155		Social Services - Total	6600	\$ 107,139	\$ 0	\$ 107,139

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION VIEW HEALTH CENTER

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

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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	\$ 117,404	\$ 0	\$ 117,404	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,163	0	34,163	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	17,443	0	17,443	(Sch 4)
160		Activities - Total	6700	\$ 169,010	\$ 0	\$ 169,010	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 288,257	\$ 28,916	\$ 317,173	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,437	10,408	103,845	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	682,534	0	682,534	(Sch 6)
165		Administration - Total	6900	\$ 1,064,228	\$ 39,324	\$ 1,103,552	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 81,408	\$ 0	\$ 81,408	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,508	0	29,508	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	27,425	0	27,425	(Sch 4)
166		Medical Records - Total	6900	\$ 138,341	\$ 0	\$ 138,341	
167		CDPH Licensing Fees	6900	\$ 39,395	\$ 0	\$ 39,395	(Sch 6)
168		Professional Liability Insurance	6900	\$ 44,495	\$ 0	\$ 44,495	(Sch 6)
169		Quality Assurance Fees	6900	\$ 590,316	\$ 0	\$ 590,316	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,482	\$ 0	\$ 56,482	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,190	0	12,190	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,575	0	2,575	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,247	\$ 0	\$ 71,247	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 245,997	\$ 0	\$ 245,997	(Sch 6)
174	.20-.39	Fringe Benefits	6900	66,825	0	66,825	(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	\$ 312,822	\$ 0	\$ 312,822	
		Subtotal 155 - 174		\$ 2,536,993	\$ 39,324	\$ 2,576,317	
200		Total		\$ 10,083,105	\$ 0	\$ 10,083,105	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 354,262	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
MISSION VIEW HEALTH CENTER

Provider NPI:
1811918279

OSHPD Facility Number:
206400484

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

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

Provider Name							Fiscal Period			Provider NPI		Adjustments	
MISSION VIEW HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811918279		6	
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	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$354,262	\$354,262	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MISSION VIEW HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1811918279	6		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,041,990	(\$28,916)	\$3,013,074	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	842,773	(10,408)	832,365	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	288,257	28,916	317,173	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	93,437	10,408	103,845	
							To reclassify central supply clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$237,660	(\$18,425)	\$219,235	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	115,963	18,425	134,388	
							To reclassify oxygen expense not included in the rate, to an ancillary cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511(c)				

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION VIEW HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811918279		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through November 30, 2012 Report Date: December 19, 2012 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	26,510	(25,592)	918		
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	25,444	25,444		

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION VIEW HEALTH CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1811918279		6
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>												
6	N/A			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 and 51458.1		\$0	\$1,818	\$1,818	