

**REPORT
ON THE
RATE SETTING AUDIT**

**MISSION SKILLED NURSING AND SUBACUTE CENTER
SANTA CLARA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679615611**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: David Ellis**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

MISSION SKILLED NURSING AND SUBACUTE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1679615611
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, and the prior fiscal period's Medi-Cal program audit report.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$37,373, 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.

Carol Sparks
Page 2

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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

MISSION SKILLED NURSING AND SUBACUTE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1679615611

OSHPD Facility No.:

206430823

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	\$ 4,938,450	\$ 107.50
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,106,969	\$ 24.10
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 936,259	\$ 20.38
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 920,763	\$ 20.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 26,871	\$ 0.58
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,092	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 87,966	\$ 1.91
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 482,312	\$ 10.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,116,791	\$ 24.31
11	Cost of Routine Service/Audited Total Costs	\$ 9,644,684	\$ 9,640,473	\$ 209.86
12	Total Patient Days (Adj)	45,938	45,938	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 209.95	\$ 209.86	
14	Overpayments (Adj 6)	\$ 0	\$ (37,373)	
15	Medi-Cal Days (Adj 5)	30,718	30,344	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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 SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility No.:
206430823

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility No.:
206430823

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	\$ 217,251	\$ 217,251		
160	Activities	118,020		\$ 118,020	
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	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,603,179	217,251	118,020	4,938,450
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	\$ 4,938,450	\$ 217,251	\$ 118,020	\$ 4,938,450

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 127,228	\$ 127,228										
010	Housekeeping	251,791	2,920	\$ 254,711									
060	Laundry and Linen	87,190	3,459	7,088	\$ 97,738								
065	Dietary	465,864	15,395	31,544	0	\$ 512,803							
155	Social Services	N/A	1,324	2,712	0	0	\$ 4,036						
160	Activities	N/A	651	1,333	0	0	0	\$ 1,984					
165	Administration	N/A	6,702	13,732	0	0	0	0		\$ 20,434	\$ 20,434		
166	Medical Records	130,771	818	1,675	0	0	0	0		133,264		\$ 133,264	
170	Inservice Education - Nursing	103,052	1,557	3,191	0	0	0	0	\$ 107,800				
ANCILLARY SERVICES													
075	Patient Supplies		473	969	0	0	0	0	0	1,441	319	2,082	\$ 3,843
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,336	4,786	0	0	0	0	0	7,122	999	6,514	14,635
081	Respiratory Therapy		1,930	3,954	0	0	0	0	0	5,884	55	358	6,297
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,158	7,551	8,709
083	Speech Pathology		434	889	0	0	0	0	0	1,323	363	2,366	4,051
085	Pharmacy		2,553	5,231	0	0	0	0	0	7,784	1,351	8,810	17,944
090	Laboratory		0	0	0	0	0	0	0	0	205	1,334	1,539
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		167	342	0	0	0	0	0	509	164	1,073	1,746
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		86,511	177,264	97,738	512,803	4,036	1,984	107,800	988,136	15,799	103,034	1,106,969 *
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	0	0	0	0	0	0	0	22	142	164
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,165,896	\$ 127,228	\$ 254,711	\$ 97,738	\$ 512,803	\$ 4,036	\$ 1,984	\$ 107,800	\$ 1,012,198	\$ 20,434	\$ 133,264	\$ 1,165,896

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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	\$ 238,421	\$ 238,421										
010	Housekeeping	78,808	5,472	\$ 84,280									
060	Laundry and Linen	34,026	6,483	2,345	\$ 42,854								
065	Dietary	281,624	28,849	10,437	0	\$ 320,910							
155	Social Services	4,865	2,481	897	0	0	\$ 8,243						
160	Activities	47,222	1,219	441	0	0	0	\$ 48,883					
165	Administration	N/A	12,559	4,544	0	0	0	0		\$ 17,103	\$ 17,103		
166	Medical Records	56,298	1,532	554	0	0	0	0		58,384		\$ 58,384	
170	Inservice Education - Nursing	0	2,918	1,056	0	0	0	0	\$ 3,974				
	ANCILLARY SERVICES												
075	Patient Supplies	149,137	886	321	0	0	0	0	0	150,343	267	912	\$ 151,523
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	454,679	4,377	1,584	0	0	0	0	0	460,640	836	2,854	464,330
081	Respiratory Therapy	0	3,617	1,308	0	0	0	0	0	4,925	46	157	5,128
082	Occupational Therapy	564,603	0	0	0	0	0	0	0	564,603	969	3,308	568,880
083	Speech Pathology	170,887	813	294	0	0	0	0	0	171,994	304	1,037	173,334
085	Pharmacy	623,317	4,784	1,731	0	0	0	0	0	629,832	1,131	3,860	634,822
090	Laboratory	99,765	0	0	0	0	0	0	0	99,765	171	585	100,521
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	77,884	313	113	0	0	0	0	0	78,310	138	470	78,917
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	232,258	162,119	58,654	42,854	320,910	8,243	48,883	3,974	877,895	13,223	45,141	936,259 *
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	10,634	0	0	0	0	0	0	0	10,634	18	62	10,715
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 3,124,428	\$ 238,421	\$ 84,280	\$ 42,854	\$ 320,910	\$ 8,243	\$ 48,883	\$ 3,974	\$ 3,048,941	\$ 17,103	\$ 58,384	\$ 3,124,428

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 997,802	97%							
	Property Tax (line 40)	29,119	3%	\$ 1,026,921						
005	Plant Operations and Maintenance			2,150	\$ 2,150					
010	Housekeeping			23,518	49	\$ 23,568				
060	Laundry and Linen			27,864	58	656	\$ 28,578			
065	Dietary			123,997	260	2,919	0	\$ 127,176		
155	Social Services			10,662	22	251	0	0	\$ 10,935	
160	Activities			5,241	11	123	0	0	0	\$ 5,376
165	Administration			53,980	113	1,271	0	0	0	0
166	Medical Records			6,585	14	155	0	0	0	0
170	Inservice Education - Nursing			12,543	26	295	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,808	8	90	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,815	39	443	0	0	0	0
081	Respiratory Therapy			15,544	33	366	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			3,494	7	82	0	0	0	0
085	Pharmacy			20,562	43	484	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			1,344	3	32	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			696,814	1,462	16,402	28,578	127,176	10,935	5,376
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,026,921	100%	\$ 1,026,921	\$ 2,150	\$ 23,568	\$ 28,578	\$ 127,176	\$ 10,935	\$ 5,376

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 997,802	97%							
	Property Tax (line 40)	29,119	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 55,364	\$ 55,364				
166	Medical Records				6,754		\$ 6,754			
170	Inservice Education - Nursing			\$ 12,865						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,905	865	106	\$ 4,876	\$ 4,738	\$ 138
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	19,297	2,706	330	22,333	21,700	633
081	Respiratory Therapy			0	15,943	149	18	16,110	15,653	457
082	Occupational Therapy			0	0	3,137	383	3,520	3,420	100
083	Speech Pathology			0	3,584	983	120	4,687	4,554	133
085	Pharmacy			0	21,089	3,660	446	25,195	24,481	714
090	Laboratory			0	0	554	68	622	604	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,378	446	54	1,878	1,825	53
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			12,865	899,607	42,805	5,222	947,634	920,763	26,871
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	0	59	7	66	64	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,026,921	100%	\$ 12,865	\$ 964,803	\$ 55,364	\$ 6,754	\$ 1,026,921	\$ 997,802	\$ 29,119

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 20,477												
055	Interest - Other	6,342												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,417,628												
	Total Costs Allocable as Administration	1,444,447	65%											
167	CDPH Licensing Fees	31,160	1%											
168	Professional Liability Insurance	113,775	5%											
169	Quality Assurance Fees	623,818	28%											
174	Caregiver Training	0	0%											
	Total	2,213,200	100%						\$ 2,213,200					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,441	\$ 150,343	\$ 3,905	\$ 155,690	34,580	\$ 22,569	\$ 487	\$ 1,778	\$ 9,747	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	7,122	460,640	19,297	487,059	108,181	70,605	1,523	5,561	30,492	0
081	Respiratory Therapy			0	5,884	4,925	15,943	26,752	5,942	3,878	84	305	1,675	0
082	Occupational Therapy			0	0	564,603	0	564,603	125,404	81,845	1,766	6,447	35,347	0
083	Speech Pathology			0	1,323	171,994	3,584	176,900	39,292	25,644	553	2,020	11,075	0
085	Pharmacy			0	7,784	629,832	21,089	658,704	146,305	95,486	2,060	7,521	41,238	0
090	Laboratory			0	0	99,765	0	99,765	22,159	14,462	312	1,139	6,246	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	509	78,310	1,378	80,197	17,813	11,625	251	916	5,021	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,938,450	988,136	877,895	899,607	7,704,087	1,711,162	1,116,791	24,092	87,966	482,312	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	10,634	0	10,634	2,362	1,542	33	121	666	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,213,200		\$ 4,938,450	\$ 1,012,198	\$ 3,048,941	\$ 964,803	\$ 9,964,392	\$ 2,213,200					
	Total Administrative Costs							\$ 2,213,200		\$ 1,444,447	\$ 31,160	\$ 113,775	\$ 623,818	\$ -
	Unit Cost Multiplier							0.22211088						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 153,698	\$ 75,487	\$ 62,118	\$ 291,303							
	TOTAL FACILITY COSTS							\$ 12,468,895						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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	48									
010	Housekeeping	525	525								
060	Laundry and Linen	622	622	622							
065	Dietary	2,768	2,768	2,768							
155	Social Services	238	238	238							
160	Activities	117	117	117							
165	Administration	1,205	1,205	1,205							
166	Medical Records	147	147	147							
170	Inservice Education - Nursing	280	280	280							
	ANCILLARY SERVICES										
075	Patient Supplies	85	85	85						155,690	155,690
077	Specialized Support Surfaces									0	0
080	Physical Therapy	420	420	420						487,059	487,059
081	Respiratory Therapy	347	347	347						26,752	26,752
082	Occupational Therapy									564,603	564,603
083	Speech Pathology	78	78	78						176,900	176,900
085	Pharmacy	459	459	459						658,704	658,704
090	Laboratory									99,765	99,765
095	Home Health Services									0	0
100	Other Ancillary Services	30	30	30						80,197	80,197
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	15,555	15,555	15,555	91,876	136,299	4,835,437	4,835,437	4,835,437	7,704,087	7,704,087
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									10,634	10,634
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	22,924	22,876	22,351	91,876	136,299	4,835,437	4,835,437	4,835,437	9,964,392	9,964,392
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 217,251 0.044928928	\$ 118,020 0.024407308			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 127,228 5.56163665	\$ 254,711 11.39594914	\$ 97,738 1.06379923	\$ 512,803 3.76233573	\$ 4,036 0.00083465	\$ 1,984 0.00041031	\$ 107,800 0.02229377	\$ 20,434 0.00205069	\$ 133,264 0.01337400
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 238,421 10.42232034	\$ 84,280 3.77073590	\$ 42,854 0.46643390	\$ 320,910 2.35445880	\$ 8,243 0.00170470	\$ 48,883 0.01010924	\$ 3,974 0.00082186	\$ 17,103 0.00171638	\$ 58,384 0.00585930
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,026,921 44.79676322	\$ 2,150 0.09399566	\$ 23,568 1.05443374	\$ 28,578 0.31104869	\$ 127,176 0.93306842	\$ 10,935 0.00226142	\$ 5,376 0.00111171	\$ 12,865 0.00266050	\$ 55,364 0.00555618	\$ 6,754 0.00067781

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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	\$ 102,823	\$ 0	\$ 102,823	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,405	0	24,405	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	238,421	0	238,421	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 365,649	\$ 0	\$ 365,649	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 203,146	\$ 0	\$ 203,146	(Sch 3)
010	.20-.39	Fringe Benefits	6300	48,645	0	48,645	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	78,808	0	78,808	(Sch 4)
010		Housekeeping - Total	6300	\$ 330,599	\$ 0	\$ 330,599	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	185,468	0	185,468	(Sch 5)
025		Depreciation: Equipment	7140	48,794	0	48,794	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	763,540	0	763,540	(Sch 5)
040		Property Taxes	7300	29,119	0	29,119	(Sch 5)
045		Property Insurance	7400	20,477	0	20,477	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 6,342	\$ 0	\$ 6,342	(Sch 6)
057		Subtotal 005 - 055		\$ 1,749,988	\$ 0	\$ 1,749,988	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 66,599	\$ 0	\$ 66,599	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,591	0	20,591	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	34,026	0	34,026	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 121,216	\$ 0	\$ 121,216	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 364,425	\$ 0	\$ 364,425	(Sch 3)
065	.20-.39	Fringe Benefits	6500	101,439	0	101,439	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	281,624	0	281,624	(Sch 4)
065		Dietary - Total	6500	\$ 747,488	\$ 0	\$ 747,488	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	139,967	9,170	149,137	(Sch 4)
075		Patient Supplies - Total	8100	\$ 139,967	\$ 9,170	\$ 149,137	
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 SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	454,679	0	454,679	(Sch 4)
080		Physical Therapy - Total	8200	\$ 454,679	\$ 0	\$ 454,679	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	564,603	0	564,603	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 564,603	\$ 0	\$ 564,603	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	170,887	0	170,887	(Sch 4)
083		Speech Pathology - Total	8280	\$ 170,887	\$ 0	\$ 170,887	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	623,317	0	623,317	(Sch 4)
085		Pharmacy - Total	8300	\$ 623,317	\$ 0	\$ 623,317	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	99,765	0	99,765	(Sch 4)
090		Laboratory - Total	8400	\$ 99,765	\$ 0	\$ 99,765	
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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	77,884	0	77,884	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 77,884	\$ 0	\$ 77,884	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

MISSION SKILLED NURSING AND SUBACUTE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1679615611

OSHPD Facility Number:

206430823

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		\$ 2,131,102	\$ 9,170	\$ 2,140,272	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,541,931	\$ (4,500)	\$ 3,537,431	(Sch 2)
105	.20-.39	Fringe Benefits	6110	974,089	(861)	973,228	(Sch 2)
105	.49	Agency Staff	6110	92,520	0	92,520	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	242,288	(10,030)	232,258	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,850,828	\$ (15,391)	\$ 4,835,437	
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 SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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	\$ 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	10,634	0	10,634	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,634	\$ 0	\$ 10,634	
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		\$ 4,861,462	\$ (15,391)	\$ 4,846,071	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 167,877	\$ 0	\$ 167,877	(Sch 2)
155	.20-.39	Fringe Benefits	6600	49,374	0	49,374	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,865	0	4,865	(Sch 4)
155		Social Services - Total	6600	\$ 222,116	\$ 0	\$ 222,116	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MISSION SKILLED NURSING AND SUBACUTE CENTER

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

Provider NPI:
1679615611

OSHPD Facility Number:
206430823

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	\$ 93,446	\$ 0	\$ 93,446	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,574	0	24,574	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	47,222	0	47,222	(Sch 4)
160		Activities - Total	6700	\$ 165,242	\$ 0	\$ 165,242	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 452,378	\$ 0	\$ 452,378	(Sch 6)
165	.20-.39	Fringe Benefits	6900	156,295	0	156,295	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	802,733	6,222	808,955	(Sch 6)
165		Administration - Total	6900	\$ 1,411,406	\$ 6,222	\$ 1,417,628	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 101,166	\$ 0	\$ 101,166	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,605	0	29,605	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	56,298	0	56,298	(Sch 4)
166		Medical Records - Total	6900	\$ 187,069	\$ 0	\$ 187,069	
167		CDPH Licensing Fees	6900	\$ 31,160	\$ 0	\$ 31,160	(Sch 6)
168		Professional Liability Insurance	6900	\$ 113,775	\$ 0	\$ 113,775	(Sch 6)
169		Quality Assurance Fees	6900	\$ 623,818	\$ 0	\$ 623,818	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 81,396	\$ 0	\$ 81,396	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,656	0	21,656	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 103,052	\$ 0	\$ 103,052	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,857,638	\$ 6,222	\$ 2,863,860	
200		Total		\$ 12,468,894	\$ 1	\$ 12,468,895	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 371,149	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION SKILLED NURSING AND SUBACUTE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679615611		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		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purpose only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$371,149	\$371,149		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MISSION SKILLED NURSING AND SUBACUTE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679615611		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	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$139,967	\$8,106	\$148,073 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	242,288	(8,106)	234,182 *	
							To reclassify oxygen expense not included in the routine rate to an ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$148,073	\$1,064	\$149,137	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 234,182	(1,064)	233,118 *	
							To reclassify oxygen-related expense not included in the routine rate to an ancillary cost center for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MISSION SKILLED NURSING AND SUBACUTE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679615611		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 REPORTED COSTS</u>										
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,541,931	(\$4,500)	\$3,537,431
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	974,089	(861)	973,228
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 233,118	(860)	232,258
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	802,733	6,222	808,955
To adjust the reported home office costs to agree with the filed Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MISSION SKILLED NURSING AND SUBACUTE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1679615611		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 REPORTED PATIENT DAYS</u>										
5	4.1	5	2	1	15	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data. Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 15, 2012 Report Date: October 16, 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	30,718	(374)	30,344	

Provider Name							Fiscal Period			Provider NPI		Adjustments
MISSION SKILLED NURSING AND SUBACUTE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679615611		6
Report References												
Cost Report			Audit Report				Explanation of Audit Adjustments					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	Not Reported			1	14		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	\$37,373	\$37,373		