

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**MISSION CARE GROUP  
VISALIA, CALIFORNIA**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2007**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Inosencia Aparicio**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 30, 2011

Ko Yebisu, CFO  
Mission Care Group  
420 East Murray Avenue  
Visalia, CA 93291-5053

In the Matter of:

MISSION CARE GROUP  
FISCAL PERIOD ENDED DECEMBER 31, 2007

The Comparison of Reported and Audited Home Office Cost and supporting schedules in the above matter have been revised pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on September 29, 2011.

Enclosed are the following:

1. Comparison of Audited and Revised Home Office Cost and supporting schedules
2. Revised Audit Adjustments Schedule

The revised home office cost will be incorporated, by separate adjustment, into each applicable facility's revised schedules.

Original Signed by

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

Enclosure

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HOME OFFICE NAME:  
MISSION CARE GROUPFISCAL PERIOD ENDED:  
DECEMBER 31, 2007

<u>HEALTH CARE FACILITIES</u>		MEDI-CAL NUMBER	FISCAL YEAR END	CAPITAL RELATED (Sch. 3) 1	NONCAPITAL RELATED (Sch. 3-1) 2	TOTAL REVISED H.O. COST (COLUMN 1 + 2) 3
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	12/31/07	\$12,064	\$186,164	\$198,228
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	12/31/07	24,011	370,509	394,520
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	12/31/07	25,069	386,848	411,917
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	12/31/07	17,546	270,755	288,301
5.				0	0	0
6.				0	0	0
7.				0	0	0
8.				0	0	0
9.				<u>0</u>	<u>0</u>	<u>0</u>
SUBTOTAL (SUM OF LINES 1 - 9)				<u>\$78,690</u>	<u>\$1,214,276</u>	<u>\$1,292,966</u>

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	MEDI-CAL NUMBER	FISCAL YEAR END	AUDITED HOME OFFICE COST 1	REVISED H.O. COST (Sch. 3 & 3-1) 2	VARIANCE (COLUMN 1 - 2) 3	
			(Rev.)			
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	12/31/07	\$196,934	\$198,228	\$1,294
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	12/31/07	391,943	394,520	2,577
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	12/31/07	409,226	411,917	2,691
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	12/31/07	286,418	288,301	1,883
5.				0	0	
6.				0	0	
7.				0	0	
8.				0	0	
9.				0	0	
	SUBTOTAL (SUM OF LINES 1 - 9)			\$1,284,521	\$1,292,966	\$8,445
	<b><u>OTHER COMPONENTS</u></b>					
18.				\$0	\$0	
19.				0	0	
20.				0	0	
21.				0	0	
22.				0	0	
23.				0	0	
24.				0	0	
25.				0	0	
26.				0	0	
27.				0	0	
28.				0	0	
29.				0	0	
30.				0	0	
31.				0	0	
32.				0	0	
33.				0	0	
34.				0	0	
35.				0	0	
	SUBTOTAL (SUM OF LINES 18 - 35)			\$0	\$0	\$0
	<b>GRAND TOTAL</b>			\$1,284,521	\$1,292,966	\$8,445

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	MEDI-CAL NUMBER	FISCAL YEAR END 1	DIRECT CAPITAL (Sch. 7) 2	FUNCTIONAL CAPITAL (Sch. 5) 3	POOLED CAPITAL (Sch. 4) 4	TOTAL CAPITAL RELATED 5	
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	12/31/07	\$0	\$0	\$12,064	\$12,064
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	12/31/07	0	0	24,011	24,011
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	12/31/07	0	0	25,069	25,069
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	12/31/07	0	0	17,546	17,546
5.				0	0	0	0
6.				0	0	0	0
7.				0	0	0	0
8.				0	0	0	0
9.				0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)				\$0	\$0	\$78,690	\$78,690
<b><u>OTHER COMPONENTS</u></b>							
18.				\$0	\$0	\$0	\$0
19.				0	0	0	0
20.				0	0	0	0
21.				0	0	0	0
22.				0	0	0	0
23.				0	0	0	0
24.				0	0	0	0
25.				0	0	0	0
26.				0	0	0	0
27.				0	0	0	0
28.				0	0	0	0
29.				0	0	0	0
30.				0	0	0	0
31.				0	0	0	0
32.				0	0	0	0
33.				0	0	0	0
34.				0	0	0	0
35.				0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)				\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>				\$0	\$0	\$78,690	\$78,690

(To Sch. 1 & 2)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	MEDI-CAL NUMBER	FISCAL YEAR END	DIRECT COSTS (Sch. 7-1)	FUNCTIONAL COSTS (Sch. 5)	POOLED COSTS (Sch. 4)	TOTAL NONCAPITAL EXPENSE	
		1	2	3	4	5	
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	12/31/07	\$0	\$0	\$186,164	\$186,164
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	12/31/07	0	0	370,509	370,509
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	12/31/07	0	0	386,848	386,848
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	12/31/07	0	0	270,755	270,755
5.				0	0	0	0
6.				0	0	0	0
7.				0	0	0	0
8.				0	0	0	0
9.				0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)				\$0	\$0	\$1,214,276	\$1,214,276
<b><u>OTHER COMPONENTS</u></b>							
18.				\$0	\$0	\$0	\$0
19.				0	0	0	0
20.				0	0	0	0
21.				0	0	0	0
22.				0	0	0	0
23.				0	0	0	0
24.				0	0	0	0
25.				0	0	0	0
26.				0	0	0	0
27.				0	0	0	0
28.				0	0	0	0
29.				0	0	0	0
30.				0	0	0	0
31.				0	0	0	0
32.				0	0	0	0
33.				0	0	0	0
34.				0	0	0	0
35.				0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)				\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>				\$0	\$0	\$1,214,276	\$1,214,276

(To Sch. 1 & 2)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	<b>MEDI-CAL NUMBER</b>	<b>TOTAL PATIENT DAYS (SCH. G, COL. 1) 1</b>	<b>CAPITAL (Sch. 8) 2</b>	<b>NONCAPITAL (Sch. 8) 3</b>	<b>POOLED (COLUMN 2 + 3) 4</b>	
		(Rev.)				
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	15,667	\$12,064	\$186,164	\$198,228
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	31,181	24,011	370,509	394,520
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	32,556	25,069	386,848	411,917
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	22,786	17,546	270,755	288,301
5.				0	0	0
6.				0	0	0
7.				0	0	0
8.				0	0	0
9.				0	0	0
	<b>SUBTOTAL (SUM OF LINES 1 - 9)</b>		<b>102,190</b>	<b>\$78,690</b>	<b>\$1,214,276</b>	<b>\$1,292,966</b>
	<b><u>OTHER COMPONENTS</u></b>					
18.				\$0	\$0	\$0
19.				0	0	0
20.				0	0	0
21.				0	0	0
22.				0	0	0
23.				0	0	0
24.				0	0	0
25.				0	0	0
26.				0	0	0
27.				0	0	0
28.				0	0	0
29.				0	0	0
30.				0	0	0
31.				0	0	0
32.				0	0	0
33.				0	0	0
34.				0	0	0
35.				0	0	0
	<b>SUBTOTAL (SUM OF LINES 18 - 35)</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>GRAND TOTAL</b>		<b>102,190</b>	<b>\$78,690</b>	<b>\$1,214,276</b>	<b>\$1,292,966</b>
	<b>MULTIPLIER</b>			<b>0.770036</b>	<b>11.882533</b>	

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	MEDI-CAL NUMBER	Old Cap Rel Costs - Building 1	Old Cap Rel. Costs - Movable 2	Building and Fixtures - New 4	Movable Equipment - 5	REVISED TOTAL CAPITAL
<b><u>HEALTH CARE FACILITIES</u></b>						
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	\$0	\$0	\$0	\$0
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	0	0	0	0
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	0	0	0	0
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	0	0	0	0
5.			0	0	0	0
6.			0	0	0	0
7.			0	0	0	0
8.			0	0	0	0
9.			0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)			\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>						
18.			\$0	\$0	\$0	\$0
19.			0	0	0	0
20.			0	0	0	0
21.			0	0	0	0
22.			0	0	0	0
23.			0	0	0	0
24.			0	0	0	0
25.			0	0	0	0
26.			0	0	0	0
27.			0	0	0	0
28.			0	0	0	0
29.			0	0	0	0
30.			0	0	0	0
31.			0	0	0	0
32.			0	0	0	0
33.			0	0	0	0
34.			0	0	0	0
35.			0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)			\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0

(To Sch. 3)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	Salaries of Officers 11	Salaries & Wages of Others 12	Payroll Taxes 13	Employee Benefits-Payroll 14	Employee Benefits-Non- 15	Profit Sharing/Pension 16	Legal Fees 17
<b><u>HEALTH CARE FACILITIES</u></b>							
1. DELTA NURSING AND REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. HANFORD NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
3. TULARE NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
4. KINGS NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
5.	0	0	0	0	0	0	0
6.	0	0	0	0	0	0	0
7.	0	0	0	0	0	0	0
8.	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>							
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
21.	0	0	0	0	0	0	0
22.	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	Auditing & Accounting Fees 18	Utilities 19	Communications 20	Travel & Entertainment 21	Transportation 22	Cleaning, Office & Admin 23	Minor Equipment 24
<b><u>HEALTH CARE FACILITIES</u></b>							
1. DELTA NURSING AND REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. HANFORD NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
3. TULARE NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
4. KINGS NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
5.	0	0	0	0	0	0	0
6.	0	0	0	0	0	0	0
7.	0	0	0	0	0	0	0
8.	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>							
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
21.	0	0	0	0	0	0	0
22.	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Prem-Noncap Related 28	Taxes & Licenses - 29	Interest Expense 30	Outside Training 31
<b><u>HEALTH CARE FACILITIES</u></b>							
1. DELTA NURSING AND REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. HANFORD NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
3. TULARE NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
4. KINGS NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0
5.	0	0	0	0	0	0	0
6.	0	0	0	0	0	0	0
7.	0	0	0	0	0	0	0
8.	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>							
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
21.	0	0	0	0	0	0	0
22.	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

	Advertising/Public Relations 32	Penalties 33	Consulting 34	35				REVISED TOTAL NONCAPITAL
<b>HEALTH CARE FACILITIES</b>								
1. DELTA NURSING AND REHABILITATION HOSPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. HANFORD NURSING AND REHABILITATION HOSPITA	0	0	0	0	0	0	0	0
3. TULARE NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0	0
4. KINGS NURSING AND REHABILITATION HOSPITAL	0	0	0	0	0	0	0	0
5.	0	0	0	0	0	0	0	0
6.	0	0	0	0	0	0	0	0
7.	0	0	0	0	0	0	0	0
8.	0	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>								
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	0	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0	0
21.	0	0	0	0	0	0	0	0
22.	0	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3-1)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

HEALTH CARE FACILITIES

- 1. DELTA NURSING AND REHABILITATION HOSPITAL
- 2. HANFORD NURSING AND REHABILITATION HOSPITAL
- 3. TULARE NURSING AND REHABILITATION HOSPITAL
- 4. KINGS NURSING AND REHABILITATION HOSPITAL
- 5.
- 6.
- 7.
- 8.
- 9.

MEDI-CAL NUMBER	Old Cap Rel Costs - Building and ( stat ) 1	Old Cap Rel. Costs - Movable ( stat ) 2	Building and Fixtures - New ( stat ) 4	Movable Equipment - New ( stat ) 5
	(Rev. )	(Rev. )	(Rev. )	(Rev. )

ZZT05648H  
ZZT06288J  
ZZT05649H  
ZZT05746H

SUBTOTAL (SUM OF LINES 1 - 9)

\$0	\$0	\$0	\$0
-----	-----	-----	-----

OTHER COMPONENTS

- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.

SUBTOTAL (SUM OF LINES 18 - 35)

\$0	\$0	\$0	\$0
-----	-----	-----	-----

**GRAND TOTAL**

\$0	\$0	\$0	\$0
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TOTAL STATISTICS  
COST TO BE ALLOCATED (From Sch. 8)  
UNIT COST MULTIPLIER

0	0	0	0
\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

**HEALTH CARE FACILITIES**

- 1. DELTA NURSING AND REHABILITATION HOSPITAL
- 2. HANFORD NURSING AND REHABILITATION HOSPITAL
- 3. TULARE NURSING AND REHABILITATION HOSPITAL
- 4. KINGS NURSING AND REHABILITATION HOSPITAL
- 5.
- 6.
- 7.
- 8.
- 9.

Salaries of Officers ( stat ) 11 (Rev. )	Salaries & Wages of Others ( stat ) 12 (Rev. )	Payroll Taxes ( stat ) 13 (Rev. )	Employee Benefits- Payroll Related ( stat ) 14 (Rev. )	Employee Benefits- Non-Payroll ( stat ) 15 (Rev. )	Profit Sharing/Pension ( stat ) 16 (Rev. )	Legal Fees ( stat ) 17 (Rev. )
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SUBTOTAL (SUM OF LINES 1 - 9)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**OTHER COMPONENTS**

- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.

SUBTOTAL (SUM OF LINES 18 - 35)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**GRAND TOTAL**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS

COST TO BE ALLOCATED (From Sch. 8)

UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

**HEALTH CARE FACILITIES**

- 1. DELTA NURSING AND REHABILITATION HOSPITAL
- 2. HANFORD NURSING AND REHABILITATION HOSPITAL
- 3. TULARE NURSING AND REHABILITATION HOSPITAL
- 4. KINGS NURSING AND REHABILITATION HOSPITAL
- 5.
- 6.
- 7.
- 8.
- 9.

Auditing & Accounting Fees ( stat ) 18 (Rev. )	Utilities ( stat ) 19 (Rev. )	Communications ( stat ) 20 (Rev. )	Travel & Entertainment ( stat ) 21 (Rev. )	Transportation ( stat ) 22 (Rev. )	Cleaning, Office & Admin Supplies ( stat ) 23 (Rev. )	Minor Equipment Expensed ( stat ) 24 (Rev. )
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SUBTOTAL (SUM OF LINES 1 - 9)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**OTHER COMPONENTS**

- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.

SUBTOTAL (SUM OF LINES 18 - 35)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**GRAND TOTAL**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS  
COST TO BE ALLOCATED (From Sch. 8)  
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

**HEALTH CARE FACILITIES**

- 1. DELTA NURSING AND REHABILITATION HOSPITAL
- 2. HANFORD NURSING AND REHABILITATION HOSPITAL
- 3. TULARE NURSING AND REHABILITATION HOSPITAL
- 4. KINGS NURSING AND REHABILITATION HOSPITAL
- 5.
- 6.
- 7.
- 8.
- 9.

Repairs & Maintenance ( stat ) 25 (Rev. )	Dues & Subscriptions ( stat ) 26 (Rev. )	Contributions ( stat ) 27 (Rev. )	Insurance Prem-Noncap Related ( stat ) 28 (Rev. )	Taxes & Licenses - Noncap Related ( stat ) 29 (Rev. )	Interest Expense ( stat ) 30 (Rev. )	Outside Training ( stat ) 31 (Rev. )
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SUBTOTAL (SUM OF LINES 1 - 9)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**OTHER COMPONENTS**

- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.

SUBTOTAL (SUM OF LINES 18 - 35)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**GRAND TOTAL**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS  
COST TO BE ALLOCATED (From Sch. 8)  
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

**HEALTH CARE FACILITIES**

1. DELTA NURSING AND REHABILITATION HOSPITAL
2. HANFORD NURSING AND REHABILITATION HOSPITAL
3. TULARE NURSING AND REHABILITATION HOSPITAL
4. KINGS NURSING AND REHABILITATION HOSPITAL
- 5.
- 6.
- 7.
- 8.
- 9.

Advertising/Public Relations ( stat ) 32 (Rev. )	Penalties ( stat ) 33 (Rev. )	Consulting ( stat ) 34 (Rev. )	( stat ) 35 (Rev. )	( stat ) (Rev. )	( stat ) (Rev. )	( stat ) (Rev. )
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SUBTOTAL (SUM OF LINES 1 - 9)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**OTHER COMPONENTS**

- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.
- 30.
- 31.
- 32.
- 33.
- 34.
- 35.

SUBTOTAL (SUM OF LINES 18 - 35)

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**GRAND TOTAL**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

TOTAL STATISTICS  
COST TO BE ALLOCATED (From Sch. 8)  
UNIT COST MULTIPLIER

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

		AUDITED TOTAL 1	Enter Expense Category 2 (Rev. )	Enter Expense Category 3 (Rev. )	Enter Expense Category 4 (Rev. )	Enter Expense Category 5 (Rev. )	Enter Expense Category 6 (Rev. )	Enter Expense Category 7 (Rev. )	REVISED TOTAL 8
<b><u>HEALTH CARE FACILITIES</u></b>									
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	0	0	0	0	0	0	0
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	0	0	0	0	0	0	0
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	0	0	0	0	0	0	0
5.			0	0	0	0	0	0	0
6.			0	0	0	0	0	0	0
7.			0	0	0	0	0	0	0
8.			0	0	0	0	0	0	0
9.			0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>OTHER COMPONENTS</u></b>									
18.			\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.			0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0
21.			0	0	0	0	0	0	0
22.			0	0	0	0	0	0	0
23.			0	0	0	0	0	0	0
24.			0	0	0	0	0	0	0
25.			0	0	0	0	0	0	0
26.			0	0	0	0	0	0	0
27.			0	0	0	0	0	0	0
28.			0	0	0	0	0	0	0
29.			0	0	0	0	0	0	0
30.			0	0	0	0	0	0	0
31.			0	0	0	0	0	0	0
32.			0	0	0	0	0	0	0
33.			0	0	0	0	0	0	0
34.			0	0	0	0	0	0	0
35.			0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

		MEDI-CAL NUMBER	AUDITED TOTAL 1	Salaries and Wages of Others 2 (Rev. )	Salaries and Wages of Others 3 (Rev. )	Payroll Taxes 4 (Rev. )	Auditing and Accounting Fees 5 (Rev. )	Emp Benefits - Payroll Related 6 (Rev. )	Enter Expense Category 7 (Rev. )	REVISED TOTAL 8
<b>HEALTH CARE FACILITIES</b>										
1.	DELTA NURSING AND REHABILITATION HOSPITAL	ZZT05648H	\$0						\$0	\$0
2.	HANFORD NURSING AND REHABILITATION HOSPITAL	ZZT06288J	0						0	0
3.	TULARE NURSING AND REHABILITATION HOSPITAL	ZZT05649H	0						0	0
4.	KINGS NURSING AND REHABILITATION HOSPITAL	ZZT05746H	0						0	0
5.			0	0	0	0	0	0	0	0
6.			0	0	0	0	0	0	0	0
7.			0	0	0	0	0	0	0	0
8.			0	0	0	0	0	0	0	0
9.			0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 1 - 9)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>										
18.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.			0	0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0	0
21.			0	0	0	0	0	0	0	0
22.			0	0	0	0	0	0	0	0
23.			0	0	0	0	0	0	0	0
24.			0	0	0	0	0	0	0	0
25.			0	0	0	0	0	0	0	0
26.			0	0	0	0	0	0	0	0
27.			0	0	0	0	0	0	0	0
28.			0	0	0	0	0	0	0	0
29.			0	0	0	0	0	0	0	0
30.			0	0	0	0	0	0	0	0
31.			0	0	0	0	0	0	0	0
32.			0	0	0	0	0	0	0	0
33.			0	0	0	0	0	0	0	0
34.			0	0	0	0	0	0	0	0
35.			0	0	0	0	0	0	0	0
SUBTOTAL (SUM OF LINES 18 - 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(To Sch. 3-1)

HOME OFFICE NAME:  
MISSION CARE GROUP

FISCAL PERIOD ENDED:  
DECEMBER 31, 2007

COST CENTER DESCRIPTION	AUDITED POOLED COST	REVISION NUMBER	REVISION AMOUNT	REVISED POOLED COST	DIRECT ALLOCATION (SCH. B, COL 6) (Rev. )	FUNCTIONAL ALLOCATION (SCH. B, COL 7) (Rev. )
<b>CAPITAL-RELATED COSTS - OLD</b>						
1.00 Old Cap Rel Costs - Building and Fixtures	\$53,506			\$53,506		
2.00 Old Cap Rel. Costs - Movable Equipment	<u>25,184</u>			<u>25,184</u>		
3.00 SUBTOTAL (sum of lines 1 and 2)	<u>\$78,690</u>		<u>\$0</u>	<u>\$78,690</u>	<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>						
4.00 Building and Fixtures - New				\$0		
5.00 Movable Equipment - New				<u>0</u>		
6.00 SUBTOTAL (sum of lines 4 and 5)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>						
7.00 Insurance Premiums				\$0		
8.00 Taxes and Licenses - Other than INCM				0		
9.00 Other				<u>0</u>		
10.00 SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>NONCAPITAL-RELATED COSTS</b>						
11.00 Salaries of Officers	\$0			\$0		
12.00 Salaries & Wages of Others	435,328			435,328		
13.00 Payroll Taxes	32,124			32,124		
14.00 Employee Benefits-Payroll Related	60,097			60,097		
15.00 Employee Benefits-Non-Payroll Related	66,875			66,875		
16.00 Profit Sharing/Pension Plan	0			0		
17.00 Legal Fees	5,735			5,735		
18.00 Auditing & Accounting Fees	37,540			37,540		
19.00 Utilities	11,444			11,444		
20.00 Communications	20,769			20,769		
21.00 Travel & Entertainment	6,284			6,284		
22.00 Transportation	5,202	1	8,445	13,647		
23.00 Cleaning, Office & Admin Supplies	125,265			125,265		
24.00 Minor Equipment Expensed	11,225			11,225		
25.00 Repairs & Maintenance	36,981			36,981		
26.00 Dues & Subscriptions	3,074			3,074		
27.00 Contributions	0			0		
28.00 Insurance Prem-Noncap Related	69,321			69,321		
29.00 Taxes & Licenses - Noncap Related	14,307			14,307		
30.00 Interest Expense	1,445			1,445		
31.00 Outside Training	4,183			4,183		
32.00 Advertising/Public Relations	37,477			37,477		
33.00 Penalties	0			0		
34.00 Consulting	221,155			221,155		
35.00				0		
				0		
				0		
				0		
36.00 SUBTOTAL (sum of lines 11 through 35)	<u>\$1,205,831</u>		<u>\$8,445</u>	<u>\$1,214,276</u>	<u>\$0</u>	<u>\$0</u>
37.00 TOTAL ALLOWABLE EXPENSES	<u>\$1,284,521</u>		<u>\$8,445</u>	<u>\$1,292,966</u>	<u>\$0</u>	<u>\$0</u>
				(To Sch. 4)	(To Sch. 7, 7-1)	(To Sch. 5)
38.00 NONREIMBURSABLE EXPENSES	\$0			\$0		
<b>TOTAL EXPENSES</b>	<u>\$1,284,521</u>		<u>\$8,445</u>	<u>\$1,292,966</u>		

Provider Name						Fiscal Period		Provider Number		Revision
MISSION CARE GROUP						JANUARY 1, 2007 THROUGH DECEMBER 31, 2007		N/A		1
Report References						Explanation of Revision		As Audited	Increase (Decrease)	As Revised
Cost Report			Audit Report							
Rev. No.	CMS-0287 Page or Exhibit	Line	Col.	Sch	Line					
1	B	22	8	8	22.00	Transportation Formal Settlement Agreement - Issue No. 9, Adjustment 7		\$5,202	\$8,445	\$13,647