APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

MISSION HILLS HEALTH CARE, INC.
SAN DIEGO, CALIFORNIA
PROVIDER NUMBER: LTC55630F
NATIONAL PROVIDER IDENTIFIER: 1740238047

FISCAL PERIOD ENDED
JANUARY 31, 2008

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: KaYan Lam

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 9, 2012

Administrator
Mission Hills Health Care Center
4033 Sixth Avenue Extension
San Diego, CA 92103

In the Matter of:

MISSION HILLS HEALTH CARE, INC.
PROVIDER NUMBER LTC55630F
NATIONAL PROVIDER IDENTIFIER (NPI) 1740238047
FISCAL PERIOD ENDED JANUARY 31, 2008
APPEAL NUMBER NF10-0108-954H-MO

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on February 27, 2012, the following revision is made to the Medi-Cal audit report dated April 20, 2010.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 3,953,955	$ 117.92
Revision	60,085	1.79
Revised Cost and Cost Per Day	$ 4,014,040	$ 119.71

OVERPAYMENTS	
Audited Amount Due State	$ 4,157
Revision	0
Revised Amount Due State	$ 4,157

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
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Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed by":

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

cc: Mark A. Johnson, Esq.
Hooper, Lundy & Bookman, PC
101 W. Broadway, Suite 1200
San Diego, CA 92101-3890

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
MISSION HILLS HEALTH CARE, INC.

Fiscal Period:
FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number:
LTC55630F

NPI:
1740238047

OSHPD Facility No.:
206370747

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,111,307	$ 2,111,307	$ 62.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 623,725	$ 623,725	$ 18.60
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 587,791	$ 587,791	$ 17.53
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 17,160	$ 17,160	$ 0.51
5	Property Taxes (Sch. 5, Ln. 105)	$ 36,108	$ 36,108	$ 1.08
6	Facility License Fees (Sch. 6, Ln. 105)	$ 17,983	$ 17,983	$ 0.54
7	Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 248,310	$ 248,310	$ 7.41
10	Cost of Administration (Sch. 6, Ln. 105)	$ 311,571	$ 371,654	$ 11.08
11	Cost of Routine Service/Revised Total Costs	$ 3,953,955	$ 4,014,039	$ 119.71
12	Total Patient Days (Adj)	33,531	33,531	
13	Cost Per Patient Day (Cost Divided by Days)	$ 117.92	$ 119.71	
14	Overpayments (Adj)	$ 4,157	$ 4,157	
	INTERMEDIATE CARE			
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
16	Total Patient Days (Adj)		0	
17	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
18	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED			
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
20	Total Patient Days (Adj)		0	
21	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
22	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
24	Total Patient Days (Adj)		0	
25	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
26	Overpayments (Adj)	$	$ 0	
	ADULT SUBACUTE			
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
MISSION HILLS HEALTH CARE, INC.

Fiscal Period:
FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number:
LTC55630F

NPI:
1740238047

OSHPD Facility No.:
206370747

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
41	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
42	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
43	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
44	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
45	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
46	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
47	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
48	Total Patient Days (Adj)		0	
49	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
50	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
52	Total Patient Days (Adj)		0	
53	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
54	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: MISSION HILLS HEALTH CARE, INC.

Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number: LTC55630F

NPI: 1740238047

OSHPD Facility No.: 206370747

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 130,405	$ 130,405			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	131,508		$ 131,508		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	41,077	0	0	$ 41,077	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	67,811	0	0	67,811	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	57,684	0	0	57,684	
83.00	Speech Pathology	3,559	0	0	3,559	
85.00	Pharmacy	44,910	0	0	44,910	
90.00	Laboratory	9,572	0	0	9,572	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	2,400	0	0	2,400	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	1,849,394	130,405	131,508	2,111,307	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	2,270	0	0	2,270	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,340,590	$ 130,405	$ 131,508	$ 2,340,590	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 133,266	$ 133,266											
10.00	Housekeeping	90,478	0	$ 90,478										
60.00	Laundry and Linen	90,067	10,964	7,444	$ 108,475									
65.00	Dietary	228,627	18,421	12,507	0	$ 259,555								
155.00	Social Services	N/A	1,501	1,019	0	0	$ 2,520							
160.00	Activities	N/A	1,349	916	0	0	0	$ 2,265						
165.00	Administration	N/A	7,921	5,377	0	0	0	0		$ 13,298	$ 13,298			
165.00	Medical Records	84,393	1,169	794	0	0	0	0		86,356		$ 86,356		
170.00	Inservice Education - Nursing	21,449	1,370	930	0	0	0	0	$ 23,749					
	ANCILLARY SERVICES													
75.00	Patient Supplies		6,461	4,387	0	0	0	0	0	10,847	248	1,609	$ 12,704	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	18	116	134	
80.00	Physical Therapy		2,871	1,949	0	0	0	0	0	4,820	296	1,924	7,040	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	217	1,408	1,624	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	13	87	100	
85.00	Pharmacy		0	0	0	0	0	0	0	0	169	1,096	1,265	
90.00	Laboratory		0	0	0	0	0	0	0	0	36	234	270	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	9	59	68	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		80,520	54,667	108,475	259,555	2,520	2,265	23,749	531,751	12,273	79,701	623,725	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		719	488	0	0	0	0	0	1,208	19	123	1,350	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 648,280	$ 133,266	$ 90,478	$ 108,475	$ 259,555	$ 2,520	$ 2,265	$ 23,749	$ 548,626	$ 13,298	$ 86,356	$ 648,280	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 205,418	$ 205,418											
10.00	Housekeeping	25,466	0	$ 25,466										
60.00	Laundry and Linen	19,578	16,900	2,095	$ 38,574									
65.00	Dietary	221,736	28,395	3,520	0	$ 253,651								
155.00	Social Services	0	2,314	287	0	0	$ 2,601							
160.00	Activities	10,606	2,079	258	0	0	0	$ 12,943						
165.00	Administration	N/A	12,209	1,514	0	0	0	0		$ 13,722	$ 13,722			
165.00	Medical Records	0	1,802	223	0	0	0	0		2,025		$ 2,025		
170.00	Inservice Education - Nursing	0	2,111	262	0	0	0	0	$ 2,373					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	9,959	1,235	0	0	0	0	0	11,194	256	38	$ 11,487	
77.00	Specialized Support Surfaces	4,745	0	0	0	0	0	0	0	4,745	18	3	4,766	
80.00	Physical Therapy	0	4,425	549	0	0	0	0	0	4,974	306	45	5,325	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	224	33	257	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	14	2	16	
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	174	26	200	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	37	5	43	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	9	1	11	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	123,614	124,114	15,387	38,574	253,651	2,601	12,943	2,373	573,257	12,665	1,869	587,791	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		1,109	137	0	0	0	0	0	1,246	20	3	1,269	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 611,163	$ 205,418	$ 25,466	$ 38,574	$ 253,651	$ 2,601	$ 12,943	$ 2,373	$ 595,415	$ 13,722	$ 2,025	$ 611,163	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: MISSION HILLS HEALTH CARE, INC.

Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number: LTC55630F

NPI: 1740238047

OSHPD Facility Number: 206370747

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)	$ 18,666	32%							
	Property Tax (line 40)	39,277	68%	$ 57,943						
5.00	Plant Operations and Maintenance			1,129	$ 1,129					
10.00	Housekeeping			0	0	$ -				
60.00	Laundry and Linen			4,674	93	0	$ 4,767			
65.00	Dietary			7,853	156	0	0	$ 8,009		
155.00	Social Services			640	13	0	0	0	$ 653	
160.00	Activities			575	11	0	0	0	0	$ 586
165.00	Administration			3,377	67	0	0	0	0	0
165.00	Medical Records			498	10	0	0	0	0	0
170.00	Inservice Education - Nursing			584	12	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			2,754	55	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			1,224	24	0	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			34,327	682	0	4,767	8,009	653	586
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			307	6	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 57,943	100%	$ 57,943	$ 1,129	$ -	$ 4,767	$ 8,009	$ 653	$ 586

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: MISSION HILLS HEALTH CARE, INC.

Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number: LTC55630F

NPI: 1740238047

OSHPD Facility Number: 206370747

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 32% Of Total	Property Tax 68% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 18,666	32%								
	Property Tax (line 40)	39,277	68%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 3,444	$ 3,444					
165.00	Medical Records				508		$ 508				
170.00	Inservice Education - Nursing			$ 596							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	2,809	64	9	$ 2,883	$ 929	$ 1,954	
77.00	Specialized Support Surfaces			0	0	5	1	5	2	4	
80.00	Physical Therapy			0	1,248	77	11	1,336	430	906	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	0	56	8	64	21	44	
83.00	Speech Pathology			0	0	3	1	4	1	3	
85.00	Pharmacy			0	0	44	6	50	16	34	
90.00	Laboratory			0	0	9	1	11	3	7	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	2	0	3	1	2	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			596	49,621	3,178	469	53,268	17,160	36,108	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	313	5	1	318	103	216	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 57,943	100%	$ 596	$ 53,991	$ 3,444	$ 508	$ 57,943	$ 18,666	$ 39,277	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: MISSION HILLS HEALTH CARE, INC.
Provider Number: LTC55630F
NPI: 1740238047
OSHPD Facility Number: 206370747
Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

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. 58% of Total	Facility License Fees 3% of Total	Liability Insurance 0% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 39% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 25,684													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	377,001													
	Total Costs Allocable as Adminstration	402,685	58%												
165.07	Facility License Fees	19,484	3%												
165.08	Liability Insurance	0	0%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	269,043	39%												
	Total	691,212	100%						$ 691,212						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 41,077	$ 10,847	$ 11,194	$ 2,809	$ 65,927	12,878	$ 7,502	$ 363	$ -	$ -	$ 5,012	
77.00	Specialized Support Surfaces			0	0	4,745	0	4,745	927	540	26	0	0	361	
80.00	Physical Therapy			67,811	4,820	4,974	1,248	78,853	15,403	8,973	434	0	0	5,995	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			57,684	0	0	0	57,684	11,268	6,564	318	0	0	4,386	
83.00	Speech Pathology			3,559	0	0	0	3,559	695	405	20	0	0	271	
85.00	Pharmacy			44,910	0	0	0	44,910	8,772	5,111	247	0	0	3,415	
90.00	Laboratory			9,572	0	0	0	9,572	1,870	1,089	53	0	0	728	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			2,400	0	0	0	2,400	469	273	13	0	0	182	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			2,111,307	531,751	573,257	49,621	3,265,935	637,947	371,654	17,983	0	0	248,310	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			2,270	1,208	1,246	313	5,037	984	573	28	0	0	383	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 691,212		$ 2,340,590	$ 548,626	$ 595,415	$ 53,991	$ 3,538,622	$ 691,212						
	Total Administrative Costs							$ 691,212		$ 402,685	$ 19,484	$ -	$ -	$ 269,043	
	Unit Cost Multiplier							0.19533365							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 99,654	$ 15,748	$ 3,444	$ 118,845							
	TOTAL FACILITY COSTS							$ 4,348,680							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance	383									
10	Housekeeping										
60	Laundry and Linen	1,585	1,585	1,585							
65	Dietary	2,663	2,663	2,663							
155	Social Services	217	217	217							
160	Activities	195	195	195							
165	Administration	1,145	1,145	1,145							
165	Medical Records	169	169	169							
170	Inservice Education - Nursing	198	198	198							
	ANCILLARY SERVICES										
75	Patient Supplies	934	934	934						65,927	65,927
77	Specialized Support Surfaces									4,745	4,745
80	Physical Therapy	415	415	415						78,853	78,853
81	Respiratory Therapy									0	0
82	Occupational Therapy									57,684	57,684
83	Speech Pathology									3,559	3,559
85	Pharmacy	0	0	0						44,910	44,910
90	Laboratory									9,572	9,572
95	Home Health Services									0	0
100	Other Ancillary Services									2,400	2,400
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,640	11,640	11,640	330,670	99,201	1,973,008	1,973,008	1,973,008	3,265,935	3,265,935
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	104	104	104						5,037	5,037
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,648	19,265	19,265	330,670	99,201	1,973,008	1,973,008	1,973,008	3,538,622	3,538,622
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 130,405	$ 131,508			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.066094512	0.066653556			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 133,266	$ 90,478	$ 108,475	$ 259,555	$ 2,520	$ 2,265	$ 23,749	$ 13,298	$ 86,356
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.91751882	4.69649624	0.32804674	2.61645671	0.00127736	0.00114786	0.01203674	0.00375797	0.02440378
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 205,418	$ 25,466	$ 38,574	$ 253,651	$ 2,601	$ 12,943	$ 2,373	$ 13,722	$ 2,025
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.66275629	1.32187906	0.11665300	2.55694080	0.00131812	0.00656004	0.00120271	0.00387790	0.00057237
	TOTAL CAPITAL COSTS - SCH. 5	$ 57,943	$ 1,129	$ -	$ 4,767	$ 8,009	$ 653	$ 586	$ 596	$ 3,444	$ 508
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.94905334	0.05862899	0.00000000	0.01441672	0.08073969	0.00033080	0.00029726	0.00030183	0.00097320	0.00014364

STATE OF CALIFORNIA

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
MISSION HILLS HEALTH CARE, INC.

FEBRUARY 1,

Provider Number:
LTC55630F

NPI:
1740238047

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	SUBTOTAL	(S
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$
5.01	.01-.19	Salaries and Wages	6200	107,031	0	107,031	
5.02	.20-.39	Fringe Benefits	6200	26,235	0	26,235	
5.03	.79	Agency Staff	6200	0	0	0	
5.04	.40-.99	Other - Nonlabor	6200	205,418	0	205,418	
5.05		Plant Operations and Maintenance - Total	6200	$ 338,684	$ 0	$ 338,684	$
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$
10.01	.01-.19	Salaries and Wages	6300	73,648	0	73,648	
10.02	.20-.39	Fringe Benefits	6300	16,830	0	16,830	
10.03	.79	Agency Staff	6300	0	0	0	
10.04	.40-.99	Other - Nonlabor	6300	25,466	0	25,466	
10.05		Housekeeping - Total	6300	$ 115,944	$ 0	$ 115,944	$
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 0		$ 0	$
20.00		Depreciation: Leasehold Improvements	7130	11,485		11,485	
25.00		Depreciation: Equipment	7140	7,181		7,181	
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	
35.00		Leases and Rentals	7200	0		0	
40.00		Property Taxes	7300	39,277		39,277	
45.00		Property Insurance	7400	25,684		25,684	
50.00		Interest-Property, Plant, and Equipment	7500	0		0	
55.00		Interest-Other	7600	0		0	
57.00		**Subtotal 005 - 055**		$ 538,255	$ 0	$ 538,255	$
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$
60.01	.01-.19	Salaries and Wages	6400	73,714	0	73,714	
60.02	.20-.39	Fringe Benefits	6400	16,353	0	16,353	
60.03	.79	Agency Staff	6400	0	0	0	
60.04	.40-.99	Other - Nonlabor	6400	19,578	0	19,578	
60.05		Laundry and Linen - Total	6400	$ 109,645	$ 0	$ 109,645	$
65.00		Dietary	6500	$ 0	$ 0	$ 0	$
65.01	.01-.19	Salaries and Wages	6500	181,687	0	181,687	
65.02	.20-.39	Fringe Benefits	6500	46,940	0	46,940	
65.03	.79	Agency Staff	6500	0	0	0	
65.04	.40-.99	Other - Nonlabor	6500	221736	0	221,736	
65.05		Dietary - Total	6500	$ 450,363	$ 0	$ 450,363	$
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$
		Ancillary Services (Note 1)					
75.00		Patient Supplies	8100	$ 41,077	$ 0	$ 41,077	$
75.01	.01-.19	Salaries and Wages	8100	0	0	0	
75.02	.20-.39	Fringe Benefits	8100	0	0	0	
75.03	.79	Agency Staff	8100	0	0	0	
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	
75.05		Patient Supplies - Total	8100	$ 41,077	$ 0	$ 41,077	$
77.00		Specialized Support Surfaces	8150	4,745		$ 4,745	$
80.00		Physical Therapy	8200	$ 67,811	$ 0	$ 67,811	$
80.01	.01-.19	Salaries and Wages	8200	0	0	0	
80.02	.20-.39	Fringe Benefits	8200	0	0	0	
80.03	.79	Agency Staff	8200	0	0	0	
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: MISSION HILLS HEALTH CARE, INC.

Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number: LTC55630F

NPI: 1740238047

OSHPD Facility Number: 206370747

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 57,684	$ 0	$ 57,684	$ 0	$ 57,684	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 57,684	$ 0	$ 57,684	$ 0	$ 57,684	
83.00		Speech Pathology	8280	$ 3,559	$ 0	$ 3,559	$ 0	$ 3,559	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 3,559	$ 0	$ 3,559	$ 0	$ 3,559	
85.00		Pharmacy	8300	$ 44,910	$ 0	$ 44,910	$ 0	$ 44,910	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 44,910	$ 0	$ 44,910	$ 0	$ 44,910	
90.00		Laboratory	8400	$ 9,572	$ 0	$ 9,572	$ 0	$ 9,572	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 9,572	$ 0	$ 9,572	$ 0	$ 9,572	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 2,400	$ 0	$ 2,400	$ 0	$ 2,400	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 2,400	$ 0	$ 2,400	$ 0	$ 2,400	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 231,758	$ 0	$ 231,758	$ 0	$ 231,758	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	1,534,227	0	1,534,227	0	1,534,227	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	315,167	0	315,167	0	315,167	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	123,614	0	123,614	0	123,614	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 1,973,008	$ 0	$ 1,973,008	$ 0	$ 1,973,008	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: MISSION HILLS HEALTH CARE, INC.

Fiscal Period: FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

Provider Number: LTC55630F

NPI: 1740238047

OSHPD Facility Number: 206370747

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	(Sch 2)
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	2,270		2,270	0	2,270	(Sch 2)
145.00		Other Nonreimbursable	9100	0		0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 1,975,278	$ 0	$ 1,975,278	$ 0	$ 1,975,278	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	105,769	0	105,769	0	105,769	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	24,636	0	24,636	0	24,636	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 130,405	$ 0	$ 130,405	$ 0	$ 130,405	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	105,155	0	105,155	0	105,155	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	26,353	0	26,353	0	26,353	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	10,606	0	10,606	0	10,606	(Sch 4)
160.05		Activities - Total	6700	$ 142,114	$ 0	$ 142,114	$ 0	$ 142,114	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	163,092	0	163,092	65,100	228,192	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	52,122	0	52,122	0	52,122	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	72,342	0	72,342	0	72,342	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	12,051	0	12,051	0	12,051	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0	(Sch 4)
165.07		Facility License Fees	6900	19,484	0	19,484	0	19,484	(Sch 6)
165.08		Liability Insurance	6900	0	0	0	0	0	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	269,043	0	269,043	0	269,043	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	96,687	0	96,687	0	96,687	(Sch 6)
165.12		Administration - Total	6900	$ 684,821	$ 0	$ 684,821	$ 65,100	$ 749,921	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	18,041	0	18,041	0	18,041	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	3,408	0	3,408	0	3,408	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	0	0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 21,449	$ 0	$ 21,449	$ 0	$ 21,449	
171.00		**Subtotal 155 - 170.05**		$ 978,789	$ 0	$ 978,789	$ 65,100	$ 1,043,889	
175.00		**Total**		**$ 4,284,088**	**$ 0**	**$ 4,284,088**	**$ 65,100**	**$ 4,349,188**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name: MISSION HILLS HEALTH CARE, INC.

Provider Number: LTC55630F

NPI: 1740238047

		TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
5.00	Plant Operations and Maintenance	0			
5.01	Plant Operations and Maintenance - Salaries and Wages	0			
5.02	Plant Operations and Maintenance - Fringe Benefits	0			
5.03	Plant Operations and Maintenance - Agency Staff	0			
5.04	Plant Operations and Maintenance - Other - Nonlabor	0			
10	Housekeeping	0			
10.01	Housekeeping - Salaries and Wages	0			
10.02	Housekeeping - Fringe Benefits	0			
10.03	Housekeeping - Agency Staff	0			
10.04	Housekeeping - Other - Nonlabor	0			
60	Laundry and Linen	0			
60.01	Laundry and Linen - Salaries and Wages	0			
60.02	Laundry and Linen - Fringe Benefits	0			
60.03	Laundry and Linen - Agency Staff	0			
60.04	Laundry and Linen - Other - Nonlabor	0			
65	Dietary	0			
65.01	Dietary - Salaries and Wages	0			
65.02	Dietary - Fringe Benefits	0			
65.03	Dietary - Agency Staff	0			
65.04	Dietary - Other - Nonlabor	0			
75	Patient Supplies	0			
75.01	Patient Supplies - Salaries and Wages	0			
75.02	Patient Supplies - Fringe Benefits	0			
75.03	Patient Supplies - Agency Staff	0			
75.04	Patient Supplies - Other - Nonlabor	0			
80	Physical Therapy	0			
80.01	Physical Therapy - Salaries and Wages	0			
80.02	Physical Therapy - Fringe Benefits	0			
80.03	Physical Therapy - Agency Staff	0			
80.04	Physical Therapy - Other - Nonlabor	0			
81	Respiratory Therapy	0			
81.01	Respiratory Therapy - Salaries and Wages	0			
81.02	Respiratory Therapy - Fringe Benefits	0			
81.03	Respiratory Therapy - Agency Staff	0			
81.04	Respiratory Therapy - Other - Nonlabor	0			
82	Occupational Therapy	0			
82.01	Occupational Therapy - Salaries and Wages	0			
82.02	Occupational Therapy - Fringe Benefits	0			
82.03	Occupational Therapy - Agency Staff	0			
82.04	Occupational Therapy - Other - Nonlabor	0			
83	Speech Pathology	0			
83.01	Speech Pathology - Salaries and Wages	0			
83.02	Speech Pathology - Fringe Benefits	0			
83.03	Speech Pathology - Agency Staff	0			
83.04	Speech Pathology - Other - Nonlabor	0			
85	Pharmacy	0			
85.01	Pharmacy - Salaries and Wages	0			
85.02	Pharmacy - Fringe Benefits	0			
85.03	Pharmacy - Agency Staff	0			
85.04	Pharmacy - Other - Nonlabor	0			
90	Laboratory	0			

RECONCILIATION OF THE PROVIDER'S ADJUSTMENTS TO THE AUDIT REPORT

Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
0	0	0	0	0	0	0	0	0	0	0	0

Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

		TOTAL REV (Page 1)	Rev 1								
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

		TOTAL REV (Page 1)	Rev 1								
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MISSION HILLS HEALTH CARE, INC.	LTC55630F	1740238047	206370747	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008

		TOTAL REV (Page 1)	Rev 1								
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	65,100	65,100								
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - Facility License Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	0									
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$65,100	65,100	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number, NPI	Revisions
MISSION HILLS HEALTH CARE, INC.	FEBRUARY 1, 2007 THROUGH JANUARY 31, 2008	LTC55630F, 1740238047	1

Report References									
	Cost Report			Revised Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
						REVISION TO AUDITED COSTS			
1	Not Reported			8A-2	165.01	Administration—Salaries and Wages Revision to adjustment 17. To partially reverse the administrator compensation expense adjustment based on an agreement between the parties. FORMAL APPEAL DECISION—ISSUE 1 APPEAL NUMBER: NF10-0108-954H-MO	$163,092	$65,100	$228,192