

**REPORT  
ON THE  
RATE SETTING AUDIT**

**MT. PLEASANT NURSING CENTER  
SAN JOSE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1720066129**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Marvin Reynolds**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 22, 2013

Fred Stamm, Administrator  
Mt. Pleasant Nursing Center  
1355 Clayton Road  
San Jose, CA 95127

MT. PLEASANT NURSING CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1720066129  
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, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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.

Fred Stamm  
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility No.:  
206430829

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,442,515	\$ 79.42
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 364,550	\$ 20.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 393,876	\$ 21.68
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 208,779	\$ 11.49
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,347	\$ 1.51
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,854	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 24,009	\$ 1.32
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 229,114	\$ 12.61
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 203,162	\$ 11.18
11	Cost of Routine Service/Audited Total Costs	\$ 2,906,000	\$ 2,905,206	\$ 159.94
12	Total Patient Days (Adj )	18,164	18,164	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.99	\$ 159.94	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 2 )	15,716	15,152	
16	Medi-Cal Managed Care Days (Adj 3 )		30	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
MT. PLEASANT NURSING CENTER

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

**Provider NPI:**  
1720066129

**OSHPD Facility No.:**  
206430829

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
MT. PLEASANT NURSING CENTER

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

**Provider NPI:**  
1720066129

**OSHPD Facility No.:**  
206430829

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 37,786	\$ 37,786		
160	Activities	36,280		\$ 36,280	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,368,449	37,786	36,280	1,442,515 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,442,515</b>	<b>\$ 37,786</b>	<b>\$ 36,280</b>	<b>\$ 1,442,515</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
MT. PLEASANT NURSING CENTER

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 34,406	\$ 34,406										
010	Housekeeping	68,076	920	\$ 68,996									
060	Laundry and Linen	41,339	2,462	5,073	\$ 48,875								
065	Dietary	181,152	2,872	5,917	0	\$ 189,940							
155	Social Services	N/A	1,329	2,738	0	0	\$ 4,067						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	669	1,378	0	0	0	0		\$ 2,048	\$ 2,048		
166	Medical Records	14,229	94	194	0	0	0	0		14,517		\$ 14,517	
170	Inservice Education - Nursing	27,315	306	630	0	0	0	0	\$ 28,251				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	5	32	\$ 37
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		124	256	0	0	0	0	0	380	57	406	844
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		124	256	0	0	0	0	0	380	51	364	795
083	Speech Pathology		0	0	0	0	0	0	0	0	1	7	8
085	Pharmacy		0	0	0	0	0	0	0	0	34	240	273
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		25,506	52,553	48,875	189,940	4,067	0	28,251	349,192	1,898	13,460	364,550 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	9	10
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 366,517</b>	<b>\$ 34,406</b>	<b>\$ 68,996</b>	<b>\$ 48,875</b>	<b>\$ 189,940</b>	<b>\$ 4,067</b>	<b>\$ -</b>	<b>\$ 28,251</b>	<b>\$ 349,952</b>	<b>\$ 2,048</b>	<b>\$ 14,517</b>	<b>\$ 366,517</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
MT. PLEASANT NURSING CENTER

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 101,142	\$ 101,142										
010	Housekeeping	19,255	2,703	\$ 21,958									
060	Laundry and Linen	10,221	7,238	1,615	\$ 19,074								
065	Dietary	118,195	8,441	1,883	0	\$ 128,519							
155	Social Services	1,353	3,906	871	0	0	\$ 6,131						
160	Activities	4,171	0	0	0	0	0	\$ 4,171					
165	Administration	N/A	1,967	439	0	0	0	0		\$ 2,405	\$ 2,405		
166	Medical Records	1,582	277	62	0	0	0	0		1,921		\$ 1,921	
170	Inservice Education - Nursing	978	899	201	0	0	0	0	\$ 2,077				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	5,752	0	0	0	0	0	0	0	5,752	5	4	\$ 5,762
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	71,113	365	81	0	0	0	0	0	71,559	67	54	71,680
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	63,527	365	81	0	0	0	0	0	63,973	60	48	64,082
083	Speech Pathology	1,201	0	0	0	0	0	0	0	1,201	1	1	1,203
085	Pharmacy	42,943	0	0	0	0	0	0	0	42,943	40	32	43,014
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	138,187	74,980	16,725	19,074	128,519	6,131	4,171	2,077	389,865	2,230	1,781	393,876 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,630	0	0	0	0	0	0	0	1,630	2	1	1,633
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 581,250</b>	<b>\$ 101,142</b>	<b>\$ 21,958</b>	<b>\$ 19,074</b>	<b>\$ 128,519</b>	<b>\$ 6,131</b>	<b>\$ 4,171</b>	<b>\$ 2,077</b>	<b>\$ 576,924</b>	<b>\$ 2,405</b>	<b>\$ 1,921</b>	<b>\$ 581,250</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 210,691	88%							
	Property Tax (line 40)	27,597	12%	\$ 238,288						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			6,369	0	\$ 6,369				
060	Laundry and Linen			17,054	0	468	\$ 17,522			
065	Dietary			19,888	0	546	0	\$ 20,434		
155	Social Services			9,204	0	253	0	0	\$ 9,456	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			4,634	0	127	0	0	0	0
166	Medical Records			653	0	18	0	0	0	0
170	Inservice Education - Nursing			2,118	0	58	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			860	0	24	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			860	0	24	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			176,650	0	4,851	17,522	20,434	9,456	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 238,288</b>	<b>100%</b>	<b>\$ 238,288</b>	<b>\$ -</b>	<b>\$ 6,369</b>	<b>\$ 17,522</b>	<b>\$ 20,434</b>	<b>\$ 9,456</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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 88% Of Total	Property Tax 12% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 210,691	88%							
	Property Tax (line 40)	27,597	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,761	\$ 4,761				
166	Medical Records				671		\$ 671			
170	Inservice Education - Nursing			\$ 2,176						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	11	1	\$ 12	\$ 11	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	883	133	19	1,035	916	120
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	883	119	17	1,020	902	118
083	Speech Pathology			0	0	2	0	3	2	0
085	Pharmacy			0	0	79	11	90	79	10
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			2,176	231,089	4,414	622	236,125	208,779	27,347*
110	Intermediate Care			0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3	0	3	3	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 238,288	100%	\$ 2,176	\$ 232,856	\$ 4,761	\$ 671	\$ 238,288	\$ 210,691	\$ 27,597

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
MT. PLEASANT NURSING CENTER

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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. 43% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 49% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 14,063												
055	Interest - Other	608												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	204,455												
	Total Costs Allocable as Administration	219,126	43%											
167	CDPH Licensing Fees	12,785	3%											
168	Professional Liability Insurance	25,896	5%											
169	Quality Assurance Fees	247,118	49%											
174	Caregiver Training	0	0%											
	Total	504,925	100%						\$ 504,925					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 5,752	\$ -	\$ 5,752	1,116	\$ 484	\$ 28	\$ 57	\$ 546	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	380	71,559	883	72,823	14,130	6,132	358	725	6,915	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	380	63,973	883	65,237	12,658	5,493	321	649	6,195	0
083	Speech Pathology			0	0	1,201	0	1,201	233	101	6	12	114	0
085	Pharmacy			0	0	42,943	0	42,943	8,332	3,616	211	427	4,078	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,442,515	349,192	389,865	231,089	2,412,661	468,139	203,162	11,854	24,009	229,114	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,630	0	1,630	316	137	8	16	155	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 504,925		\$ 1,442,515	\$ 349,952	\$ 576,924	\$ 232,856	\$ 2,602,247	\$ 504,925					
	Total Administrative Costs							\$ 504,925		\$ 219,126	\$ 12,785	\$ 25,896	\$ 247,118	\$ -
	Unit Cost Multiplier							0.19403423						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 16,565	\$ 4,326	\$ 5,432	\$ 26,323							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,133,495						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
MT. PLEASANT NURSING CENTER

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping	400	400								
060	Laundry and Linen	1,071	1,071	1,071							
065	Dietary	1,249	1,249	1,249							
155	Social Services	578	578	578							
160	Activities										
165	Administration	291	291	291							
166	Medical Records	41	41	41							
170	Inservice Education - Nursing	133	133	133							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									5,752	5,752
077	Specialized Support Surfaces									0	0
080	Physical Therapy	54	54	54						72,823	72,823
081	Respiratory Therapy									0	0
082	Occupational Therapy	54	54	54						65,237	65,237
083	Speech Pathology									1,201	1,201
085	Pharmacy									42,943	42,943
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,094	11,094	11,094	127,646	53,859	1,506,636	1,506,636	1,506,636	2,412,661	2,412,661
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,630	1,630
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	14,965	14,965	14,565	127,646	53,859	1,506,636	1,506,636	1,506,636	2,602,247	2,602,247
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 37,786	\$ 36,280			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.025079714	0.024080136			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 34,406	\$ 68,996	\$ 48,875	\$ 189,940	\$ 4,067	\$ -	\$ 28,251	\$ 2,048	\$ 14,517
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.29909790	4.73708474	0.38289294	3.52661936	0.00269933	0.00000000	0.01875092	0.00078683	0.00557883
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 101,142	\$ 21,958	\$ 19,074	\$ 128,519	\$ 6,131	\$ 4,171	\$ 2,077	\$ 2,405	\$ 1,921
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		6.75857000	1.50761607	0.14942956	2.38622081	0.00406924	0.00276842	0.00137884	0.00092438	0.00073818
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 238,288	\$ -	\$ 6,369	\$ 17,522	\$ 20,434	\$ 9,456	\$ -	\$ 2,176	\$ 4,761	\$ 671
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	15.92302038	0.00000000	0.43729545	0.13726947	0.37939870	0.00627641	0.00000000	0.00144423	0.00182952	0.00025777

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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	\$ 28,319	\$ 0	\$ 28,319	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,087	0	6,087	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	101,142	0	101,142	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 135,548	\$ 0	\$ 135,548	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	68,076	0	68,076	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,255	0	19,255	(Sch 4)
010		Housekeeping - Total	6300	\$ 87,331	\$ 0	\$ 87,331	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 24,000	\$ 0	\$ 24,000	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,664	0	11,664	(Sch 5)
025		Depreciation: Equipment	7140	9,118	0	9,118	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	51	0	51	(Sch 5)
035		Leases and Rentals	7200	1,419	0	1,419	(Sch 5)
040		Property Taxes	7300	27,597	0	27,597	(Sch 5)
045		Property Insurance	7400	14,063	0	14,063	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	164,439	0	164,439	(Sch 6)
055		Interest - Other	7600	\$ 608	\$ 0	\$ 608	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 475,838	\$ 0	\$ 475,838	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	41,339	0	41,339	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,221	0	10,221	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,560	\$ 0	\$ 51,560	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 152,471	\$ 0	\$ 152,471	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,681	0	28,681	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	118,195	0	118,195	(Sch 4)
065		Dietary - Total	6500	\$ 299,347	\$ 0	\$ 299,347	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	5,752	0	5,752	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,752	\$ 0	\$ 5,752	
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:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	71,113	0	71,113	(Sch 4)
080		Physical Therapy - Total	8200	\$ 71,113	\$ 0	\$ 71,113	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	63,527	0	63,527	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 63,527	\$ 0	\$ 63,527	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,201	0	1,201	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,201	\$ 0	\$ 1,201	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	42,943	0	42,943	(Sch 4)
085		Pharmacy - Total	8300	\$ 42,943	\$ 0	\$ 42,943	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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		\$ 184,536	\$ 0	\$ 184,536	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,117,186	\$ 0	\$ 1,117,186	(Sch 2)
105	.20-.39	Fringe Benefits	6110	251,263	0	251,263	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	138,187	0	138,187	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,506,636	\$ 0	\$ 1,506,636	
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:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,630	0	1,630 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,630	\$ 0	\$ 1,630
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,508,266	\$ 0	\$ 1,508,266
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,974	\$ 0	\$ 31,974 (Sch 2)
155	.20-.39	Fringe Benefits	6600	5,812	0	5,812 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,353	0	1,353 (Sch 4)
155		Social Services - Total	6600	\$ 39,139	\$ 0	\$ 39,139

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
MT. PLEASANT NURSING CENTER

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

Provider NPI:  
1720066129

OSHPD Facility Number:  
206430829

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	\$ 30,056	\$ 0	\$ 30,056	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,224	0	6,224	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,171	0	4,171	(Sch 4)
160		Activities - Total	6700	\$ 40,451	\$ 0	\$ 40,451	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 84,000	\$ 0	\$ 84,000	(Sch 6)
165	.20-.39	Fringe Benefits	6900	6,586	0	6,586	(Sch 6)
165	.49	Agency Staff	6900	6,553	0	6,553	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	107,316	0	107,316	(Sch 6)
165		Administration - Total	6900	\$ 204,455	\$ 0	\$ 204,455	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 12,647	\$ 0	\$ 12,647	(Sch 3)
166	.20-.39	Fringe Benefits	6900	1,582	0	1,582	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,582	0	1,582	(Sch 4)
166		Medical Records - Total	6900	\$ 15,811	\$ 0	\$ 15,811	
167		CDPH Licensing Fees	6900	\$ 12,785	\$ 0	\$ 12,785	(Sch 6)
168		Professional Liability Insurance	6900	\$ 25,896	\$ 0	\$ 25,896	(Sch 6)
169		Quality Assurance Fees	6900	\$ 247,118	\$ 0	\$ 247,118	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,665	\$ 0	\$ 24,665	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,650	0	2,650	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	978	0	978	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 28,293	\$ 0	\$ 28,293	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 613,948	\$ 0	\$ 613,948	
200		<b>Total</b>		\$ 3,133,495	\$ 0	\$ 3,133,495	

210	0.24	Total Facility Group Health Insurance *	6900		\$	31,390	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
MT. PLEASANT NURSING CENTER

Provider NPI:  
1720066129

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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
MT. PLEASANT NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1720066129		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$31,390	\$31,390	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MT. PLEASANT NURSING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1720066129	3	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
2	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through January 14, 2013 Report Date: January 15, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,716	(564)	15,152
3	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	30	30