

**REPORT
ON THE
RATE SETTING AUDIT**

**MOUNTAIN MANOR
CARMICHAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538251657**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: David Pereira**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Stuart Drake
Executive Administrator
Golden Years Management, Inc.
6101 Fair Oaks Blvd.
Carmichael, CA 95608

MOUNTAIN MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1538251657
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$118, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By Evie Correa

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility No.:
206340959

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 878,693	\$ 74.94
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 214,866	\$ 18.33
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 200,842	\$ 17.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 10,985	\$ 0.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 3,857	\$ 0.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,340	\$ 0.97
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 22,534	\$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 132,221	\$ 11.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 120,562	\$ 10.28
11	Cost of Routine Service/Audited Total Costs	\$ 1,501,581.00	\$ 1,595,899	\$ 136.11
12	Total Patient Days (Adj)	11,725	11,725	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 128.07	\$ 136.11	
14	Overpayments (Adj 6)	\$	\$ 118	
15	Medi-Cal Days (Adj)	11,725	11,725	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 268,203	\$ 296,879	
18	Total Patient Days (Adj)	3,901	3,901	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 68.75	\$ 76.10	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility No.:
206340959

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility No.:
206340959

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 39,774	\$ 39,774		
160	Activities	29,525		\$ 29,525	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	817,082	35,361	26,249	878,693 *
110	Intermediate Care	111,612	4,413	3,276	119,300 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 997,993	\$ 39,774	\$ 29,525	\$ 997,993

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
MOUNTAIN MANOR

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 78,368	\$ 78,368										
010	Housekeeping	32,088	130	\$ 32,218									
060	Laundry and Linen	20,197	887	365	\$ 21,450								
065	Dietary	104,275	12,112	4,988	0	\$ 121,375							
155	Social Services	N/A	738	304	0	0	\$ 1,042						
160	Activities	N/A	6,801	2,801	0	0	0	\$ 9,602					
165	Administration	N/A	2,299	947	0	0	0	0		\$ 3,246	\$ 3,246		
166	Medical Records	43,911	285	117	0	0	0	0		44,313		\$ 44,313	
170	Inservice Education - Nursing	9,863	1,749	720	0	0	0	0	\$ 12,332				
ANCILLARY SERVICES													
075	Patient Supplies		123	51	0	0	0	0	0	174	1	10	\$ 184
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	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		790	325	0	0	0	0	0	1,116	7	96	1,219
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		33,332	13,726	16,095	91,304	927	8,536	10,964	174,883	2,729	37,253	214,866 *
110	Intermediate Care		18,888	7,778	5,355	30,071	116	1,065	1,368	64,640	508	6,930	72,078 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		233	96	0	0	0	0	0	329	2	24	355
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 288,702	\$ 78,368	\$ 32,218	\$ 21,450	\$ 121,375	\$ 1,042	\$ 9,602	\$ 12,332	\$ 241,142	\$ 3,246	\$ 44,313	\$ 288,702

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
MOUNTAIN MANOR

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 72,257	\$ 72,257										
010	Housekeeping	9,397	119	\$ 9,516									
060	Laundry and Linen	5,486	818	108	\$ 6,412								
065	Dietary	76,566	11,168	1,473	0	\$ 89,207							
155	Social Services	0	681	90	0	0	\$ 771						
160	Activities	6,246	6,271	827	0	0	0	\$ 13,344					
165	Administration	N/A	2,120	280	0	0	0	0		\$ 2,400	\$ 2,400		
166	Medical Records	0	263	35	0	0	0	0		297		\$ 297	
170	Inservice Education - Nursing	390	1,612	213	0	0	0	0	\$ 2,215				
ANCILLARY SERVICES													
075	Patient Supplies	0	113	15	0	0	0	0	0	128	1	0	\$ 129
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
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	1,100	729	96	0	0	0	0	0	1,925	5	1	1,931
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	77,352	30,733	4,054	4,811	67,106	685	11,864	1,969	198,574	2,017	250	200,842
110	Intermediate Care		17,415	2,297	1,601	22,101	85	1,480	246	45,226	375	47	45,648
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	186	215	28	0	0	0	0	0	429	1	0	431
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 248,980	\$ 72,257	\$ 9,516	\$ 6,412	\$ 89,207	\$ 771	\$ 13,344	\$ 2,215	\$ 246,283	\$ 2,400	\$ 297	\$ 248,980

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

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)	\$ 16,053	74%							
	Property Tax (line 40)	5,636	26%	\$ 21,689						
005	Plant Operations and Maintenance			146	\$ 146					
010	Housekeeping			36	0	\$ 36				
060	Laundry and Linen			244	2	0	\$ 246			
065	Dietary			3,330	23	6	0	\$ 3,358		
155	Social Services			203	1	0	0	0	\$ 205	
160	Activities			1,870	13	3	0	0	0	\$ 1,885
165	Administration			632	4	1	0	0	0	0
166	Medical Records			78	1	0	0	0	0	0
170	Inservice Education - Nursing			481	3	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			34	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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			217	1	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			9,163	62	15	185	2,526	182	1,676
110	Intermediate Care			5,192	35	9	61	832	23	209
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			64	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,689	100%	\$ 21,689	\$ 146	\$ 36	\$ 246	\$ 3,358	\$ 205	\$ 1,885

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

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 74% Of Total	Property Tax 26% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 16,053	74%							
	Property Tax (line 40)	5,636	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 637	\$ 637				
166	Medical Records				79		\$ 79			
170	Inservice Education - Nursing			\$ 485						
	ANCILLARY SERVICES									
075	Patient Supplies			0	34	0	0	\$ 34	\$ 25	\$ 9
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	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	219	1	0	221	163	57
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			431	14,240	536	66	14,842	10,985	3,857
110	Intermediate Care			54	6,415	100	12	6,527	4,831	1,696
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	65	0	0	65	48	17
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 21,689	100%	\$ 485	\$ 20,973	\$ 637	\$ 79	\$ 21,689	\$ 16,053	\$ 5,636

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
MOUNTAIN MANOR

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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. 42% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 46% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,018												
055	Interest - Other	481												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	138,911												
	Total Costs Allocable as Administration	143,410	42%											
167	CDPH Licensing Fees	13,489	4%											
168	Professional Liability Insurance	26,805	8%											
169	Quality Assurance Fees	157,279	46%											
174	Caregiver Training	0	0%											
	Total	340,983	100%						\$ 340,983					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 174	\$ 128	\$ 34	\$ 336	76	\$ 32	\$ 3	\$ 6	\$ 35	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	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	1,116	1,925	219	3,259	738	310	29	58	340	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			878,693	174,883	198,574	14,240	1,266,390	286,657	120,562	11,340	22,534	132,221	0
110	Intermediate Care			119,300	64,640	45,226	6,415	235,582	53,326	22,428	2,110	4,192	24,597	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	329	429	65	823	186	78	7	15	86	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 340,983		\$ 997,993	\$ 241,142	\$ 246,283	\$ 20,973	\$ 1,506,391	\$ 340,983					
	Total Administrative Costs							\$ 340,983		\$ 143,410	\$ 13,489	\$ 26,805	\$ 157,279	\$ -
	Unit Cost Multiplier							0.22635761						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 47,560	\$ 2,697	\$ 716	\$ 50,973							
	TOTAL FACILITY COSTS							\$ 1,898,347						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
MOUNTAIN MANOR

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 4)	Dietary (MEALS) 65 (Adj 5)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	82									
010	Housekeeping	20	20								
060	Laundry and Linen	137	137	137							
065	Dietary	1,870	1,870	1,870							
155	Social Services	114	114	114							
160	Activities	1,050	1,050	1,050							
165	Administration	355	355	355							
166	Medical Records	44	44	44							
170	Inservice Education - Nursing	270	270	270							
	ANCILLARY SERVICES										
075	Patient Supplies	19	19	19						336	336
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	122	122	122						3,259	3,259
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,146	5,146	5,146	58,625	34,841	894,434	894,434	894,434	1,266,390	1,266,390
110	Intermediate Care	2,916	2,916	2,916	19,505	11,475	111,612	111,612	111,612	235,582	235,582
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	36	36	36						823	823
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,181	12,099	12,079	78,130	46,316	1,006,046	1,006,046	1,006,046	1,506,391	1,506,391
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 39,774 0.039534972	\$ 29,525 0.029347565			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 78,368 6.47722952	\$ 32,218 2.66723608	\$ 21,450 0.27453976	\$ 121,375 2.62058793	\$ 1,042 0.00103620	\$ 9,602 0.00954399	\$ 12,332 0.01225789	\$ 3,246 0.00215501	\$ 44,313 0.02941691
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 72,257 5.97214646	\$ 9,516 0.78785023	\$ 6,412 0.08206988	\$ 89,207 1.92605566	\$ 771 0.00076601	\$ 13,344 0.01326380	\$ 2,215 0.00220189	\$ 2,400 0.00159308	\$ 297 0.00019745
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 21,689 1.78055989	\$ 146 0.01206760	\$ 36 0.00296817	\$ 246 0.00314856	\$ 3,358 0.07249685	\$ 205 0.00020347	\$ 1,885 0.00187405	\$ 485 0.00048190	\$ 637 0.00042316	\$ 79 0.00005245

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

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	\$ 64,131	\$ 0	\$ 64,131	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,237	0	14,237	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	72,257	0	72,257	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 150,625	\$ 0	\$ 150,625	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 26,709	\$ 0	\$ 26,709	(Sch 3)
010	.20-.39	Fringe Benefits	6300	5,379	0	5,379	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	9,397	0	9,397	(Sch 4)
010		Housekeeping - Total	6300	\$ 41,485	\$ 0	\$ 41,485	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,794	0	11,794	(Sch 5)
025		Depreciation: Equipment	7140	4,259	0	4,259	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,636	0	5,636	(Sch 5)
045		Property Insurance	7400	4,018	0	4,018	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 481	\$ 0	\$ 481	(Sch 6)
057		Subtotal 005 - 055		\$ 218,298	\$ 0	\$ 218,298	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,846	\$ 0	\$ 16,846	(Sch 3)
060	.20-.39	Fringe Benefits	6400	3,351	0	3,351	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,486	0	5,486	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 25,683	\$ 0	\$ 25,683	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 85,748	\$ 0	\$ 85,748	(Sch 3)
065	.20-.39	Fringe Benefits	6500	18,527	0	18,527	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	76,566	0	76,566	(Sch 4)
065		Dietary - Total	6500	\$ 180,841	\$ 0	\$ 180,841	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

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		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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	1,100	0	1,100	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,100	\$ 0	\$ 1,100	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,100	\$ 0	\$ 1,100	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 675,667	\$ 0	\$ 675,667	(Sch 2)
105	.20-.39	Fringe Benefits	6110	141,415	0	141,415	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,352	0	77,352	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 894,434	\$ 0	\$ 894,434	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 84,313	\$ 0	\$ 84,313	
110	.20-.39	Fringe Benefits	6120	17,647	0	17,647	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120	9,652	0	9,652	
110		Intermediate Care - Total	6120	\$ 111,612	\$ 0	\$ 111,612	(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:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	186	0	186 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 186	\$ 0	\$ 186
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,006,232	\$ 0	\$ 1,006,232
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,212	\$ 0	\$ 31,212 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,562	0	8,562 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 39,774	\$ 0	\$ 39,774

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
MOUNTAIN MANOR

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1538251657

OSHPD Facility Number:
206340959

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	\$ 24,321	\$ 0	\$ 24,321	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,204	0	5,204	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,246	0	6,246	(Sch 4)
160		Activities - Total	6700	\$ 35,771	\$ 0	\$ 35,771	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 86,837	\$ 0	\$ 86,837	(Sch 6)
165	.20-.39	Fringe Benefits	6900	17,989	0	17,989	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	34,892	(807)	34,085	(Sch 6)
165		Administration - Total	6900	\$ 139,718	\$ (807)	\$ 138,911	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 35,900	\$ 0	\$ 35,900	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,011	0	8,011	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 43,911	\$ 0	\$ 43,911	
167		CDPH Licensing Fees	6900	\$ 13,489	\$ 0	\$ 13,489	(Sch 6)
168		Professional Liability Insurance	6900	\$ 26,805	\$ 0	\$ 26,805	(Sch 6)
169		Quality Assurance Fees	6900	\$ 157,279	\$ 0	\$ 157,279	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 8,550	\$ 0	\$ 8,550	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,313	0	1,313	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	390	0	390	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 10,253	\$ 0	\$ 10,253	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 467,000	\$ (807)	\$ 466,193	
200		Total		\$ 1,899,154	\$ (807)	\$ 1,898,347	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 25,403	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1538251657		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$25,403	\$25,403	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MOUNTAIN MANOR							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1538251657	6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Golden Year Management, Inc. Home Office Audit Report for fiscal period end September 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$34,892	(\$807)	\$34,085

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1538251657		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
3	10.7	060	3	7	060	N/A	Laundry and Linen (Square Feet)	0	137	137	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	19	19	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	0	122	122	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	8,062	(2,916)	5,146	
	10.7	110	1,2,3	7	110	N/A	Intermediate Care	0	2,916	2,916	
	10.7	135	1,2,3	7	135	N/A	Other Routine Services	6,945	(6,945)	0	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	36	36	
	10.7	155	1,2,3	7	155	N/A	Social Services	1,164	(1,050)	114	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,050	1,050	
	10.7	165	1	7	165	N/A	Administration	625	(270)	355	
	10.7	165	2,3	7	165	N/A	Administration	270	85	355	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	270	270	
	10.7	175	1	7	N/A	N/A	Total Statistics Capital - Square Feet	18,949	(6,768)	12,181	
	10.7	175	2	7	N/A	N/A	Total Statistics Plant Operations - Square Feet	18,512	(6,413)	12,099	
	10.7	175	3	7	N/A	N/A	Total Statistics Housekeeping - Square Feet	18,355	(6,276)	12,079	
To reconcile the Provider's reported square footage statistics on page 10.7 to the audited statistics for FYE 9/30/10. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
4	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	91,890	(33,265)	58,625	
	10.7	110	4	7	110	N/A	Intermediate Care	0	19,505	19,505	
	10.7	135	4	7	135	N/A	Other Routine Services	46,950	(46,950)	0	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	138,840	(60,710)	78,130	
5	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	46,316	(11,475)	34,841	
	10.7	110	5	7	110	N/A	Intermediate Care	0	11,475	11,475	
	10.7	135	5	7	135	N/A	Other Routine Services	30,007	(30,007)	0	
	10.7	175	5	7	N/A	N/A	Total Statistics - Meals Served	76,323	(30,007)	46,316	
To reconcile the Provider's reported meals and laundry statistics on page 10.7 to the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period			Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1538251657		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$118	\$118		