

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2012**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Randal Kientz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 9, 2014

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, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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 \$180, which resulted from Medi-Cal overpayments

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

Stuart Drake
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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

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, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 985,380	\$ 74.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 209,294	\$ 15.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 258,003	\$ 19.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 3,019	\$ 0.23
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,560	\$ 0.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,832	\$ 0.98
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 16,918	\$ 1.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 171,913	\$ 13.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 134,445	\$ 10.22
11	Cost of Routine Service/Audited Total Costs	\$ 1,690,212	\$ 1,796,364	\$ 136.57
12	Total Patient Days (Adj)	13,153	13,153	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 128.50	\$ 136.57	
14	Overpayments (Adj 28)	\$	\$ (180)	
15	Medi-Cal Days (Adj 27)	12,714	12,506	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 140,586	\$ 153,691	
18	Total Patient Days (Adj)	1,479	1,479	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 95.05	\$ 103.92	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	1,186	1,186	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1538251657

OSHPD Facility No.:
206340959

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
Mountain Manor

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1538251657

OSHPD Facility No.:
206340959

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 38,767	\$ 38,767		
160	Activities	23,832		\$ 23,832	
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	925,128	37,314	22,939	985,380 *
110	Intermediate Care	39,126	1,453	893	41,473 *
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	\$ 1,026,853	\$ 38,767	\$ 23,832	\$ 1,026,853

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: Mountain Manor NPI: 1538251657 OSHPD Facility Number: 206340959 Fiscal Period: OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 37,546	\$ 37,546										
010	Housekeeping	40,751	62	\$ 40,813									
060	Laundry and Linen	14,767	427	465	\$ 15,659								
065	Dietary	100,261	5,830	6,347	0	\$ 112,438							
155	Social Services	N/A	3,629	3,951	0	0	\$ 7,580						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	1,107	1,205	0	0	0	0		\$ 2,312	\$ 2,312		
166	Medical Records	40,809	137	149	0	0	0	0		41,096		\$ 41,096	
170	Inservice Education - Nursing	12,282	842	916	0	0	0	0	\$ 14,040				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ 0
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		380	414	0	0	0	0	0	794	5	96	896
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		16,042	17,467	14,076	101,017	7,296	0	13,514	169,413	2,124	37,757	209,294 *
110	Intermediate Care		9,090	9,898	1,583	11,420	284	0	526	32,802	182	3,230	36,214 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	12	13
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 246,416	\$ 37,546	\$ 40,813	\$ 15,659	\$ 112,438	\$ 7,580	\$ 0	\$ 14,040	\$ 203,009	\$ 2,312	\$ 41,096	\$ 246,416

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: Mountain Manor NPI: 1538251657 OSHPD Facility Number: 206340959 Fiscal Period: OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 127,368	\$ 127,368										
010	Housekeeping	6,750	212	\$ 6,962									
060	Laundry and Linen	3,245	1,449	79	\$ 4,773								
065	Dietary	79,864	19,776	1,083	0	\$ 100,722							
155	Social Services	1	12,310	674	0	0	\$ 12,984						
160	Activities	6,463	0	0	0	0	0	\$ 6,463					
165	Administration	N/A	3,754	206	0	0	0	0		\$ 3,960	\$ 3,960		
166	Medical Records	0	465	25	0	0	0	0		491		\$ 491	
170	Inservice Education - Nursing	650	2,855	156	0	0	0	0	\$ 3,662				
ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	\$ 0
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	1,335	1,290	71	0	0	0	0	0	2,696	9	1	2,706
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	79,489	54,420	2,979	4,291	90,492	12,498	6,221	3,524	253,914	3,638	451	258,003
110	Intermediate Care		30,837	1,688	482	10,230	487	242	137	44,105	311	39	44,455
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	444	0	0	0	0	0	0	0	444	1	0	445
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 305,609	\$ 127,368	\$ 6,962	\$ 4,773	\$ 100,722	\$ 12,984	\$ 6,463	\$ 3,662	\$ 301,158	\$ 3,960	\$ 491	\$ 305,609

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Mountain Manor

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1538251657

OSHDP Facility Number:
206340959

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 4,175	40%							
	Property Tax (line 40)	6,305	60%	\$ 10,480						
005	Plant Operations and Maintenance			71	\$ 71					
010	Housekeeping			17	0	\$ 17				
060	Laundry and Linen			118	1	0	\$ 119			
065	Dietary			1,616	11	3	0	\$ 1,630		
155	Social Services			1,006	7	2	0	0	\$ 1,015	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			307	2	1	0	0	0	0
166	Medical Records			38	0	0	0	0	0	0
170	Inservice Education - Nursing			233	2	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	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			105	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			4,447	30	7	107	1,464	976	0
110	Intermediate Care			2,520	17	4	12	166	38	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 10,480	100%	\$ 10,480	\$ 71	\$ 17	\$ 119	\$ 1,630	\$ 1,015	\$ 0

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
Mountain Manor

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1538251657

OSHPD Facility Number:
206340959

Line No.	DESCRIPTION	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 40% Of Total	Property Tax 60% Of Total
	GENERAL SERVICES							
	Capital Related (excluding lines 40 & 45)							
	Property Tax (line 40)							
005	Plant Operations and Maintenance							
010	Housekeeping							
060	Laundry and Linen							
065	Dietary							
155	Social Services							
160	Activities							
165	Administration		\$ 309	\$ 309				
166	Medical Records		38		\$ 38			
170	Inservice Education - Nursing	\$ 235						
	ANCILLARY SERVICES							
075	Patient Supplies	0	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	0	106	1	0	107	43	64
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	227	7,260	284	35	7,579	3,019	4,560
110	Intermediate Care	9	2,766	24	3	2,793	1,113	1,681
115	Mentally Disordered Care	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0
	NONREIMBURSABLE							
139	Residential Care	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0
	TOTAL	\$ 235	\$ 10,132	\$ 309	\$ 38	\$ 10,480	\$ 4,175	\$ 6,305

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: Mountain Manor NPI: 1538251657 OSHPD Facility Number: 206340959 Fiscal Period: OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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. 40% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 51% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,417												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	143,914												
	Total Costs Allocable as Administration	146,331	40%											
167	CDPH Licensing Fees	13,966	4%											
168	Professional Liability Insurance	18,414	5%											
169	Quality Assurance Fees	187,112	51%											
174	Caregiver Training	0	0%											
	Total	365,823	100%						\$ 365,823					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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	794	2,696	106	3,597	854	341	33	43	437	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			985,380	169,413	253,914	7,260	1,415,967	336,108	134,445	12,832	16,918	171,913	0
110	Intermediate Care			41,473	32,802	44,105	2,766	121,145	28,756	11,503	1,098	1,447	14,708	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	444	0	444	105	42	4	5	54	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 365,823		\$ 1,026,853	\$ 203,009	\$ 301,158	\$ 10,132	\$ 1,541,153	\$ 365,823					
	Total Administrative Costs							\$ 365,823		\$ 146,331	\$ 13,966	\$ 18,414	\$ 187,112	\$ 0
	Unit Cost Multiplier							0.23736976						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 43,407	\$ 4,451	\$ 348	\$ 48,205						
	TOTAL FACILITY COSTS							\$ 1,955,181						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: Mountain Manor NPI: 1538251657 OSHPD Facility Number: 206340959 Fiscal Period: OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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)
		(Adj 20,21,24)	(Adj 20,21,24)	(Adj 20,21,24)	(Adj 22 & 25)	(Adj 23 & 26)	(Adj)	(Adj)	(Adj)		
	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	1,164	1,164	1,164							
160	Activities										
165	Administration	355	355	355							
166	Medical Records	44	44	44							
170	Inservice Education - Nursing	270	270	270							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
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						3,597	3,597
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	82,177	39,397	1,004,617	1,004,617	1,004,617	1,415,967	1,415,967
110	Intermediate Care	2,916	2,916	2,916	9,240	4,454	39,126	39,126	39,126	121,145	121,145
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									444	444
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,126	12,044	12,024	91,417	43,851	1,043,743	1,043,743	1,043,743	1,541,153	1,541,153
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,767 0.037142285	\$ 23,832 0.022833207			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 37,546 3.11740286	\$ 40,813 3.39432369	\$ 15,659 0.17129316	\$ 112,438 2.56409041	\$ 7,580 0.00726199	\$ - 0.00000000	\$ 14,040 0.01345175	\$ 2,312 0.00149996	\$ 41,096 0.02666544
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 127,368 10.57522418	\$ 6,962 0.57896744	\$ 4,773 0.05221266	\$ 100,722 2.29692227	\$ 12,984 0.01244030	\$ 6,463 0.00619214	\$ 3,662 0.00350817	\$ 3,960 0.00256934	\$ 491 0.00031845
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 10,480 0.86425862	\$ 71 0.00588419	\$ 17 0.00144734	\$ 119 0.00130619	\$ 1,630 0.03716845	\$ 1,015 0.00097201	\$ - 0.00000000	\$ 235 0.00022547	\$ 309 0.00020077	\$ 38 0.00002488

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

Mountain Manor

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 30,805	\$ 0	\$ 30,805	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,848	(107)	6,741	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	128,968	(1,600)	127,368	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 166,621	\$ (1,707)	\$ 164,914	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 33,685	\$ 0	\$ 33,685	(Sch 3)
010	.20-.39	Fringe Benefits	6300	7,222	(156)	7,066	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	6,594	156	6,750	(Sch 4)
010		Housekeeping - Total	6300	\$ 47,501	\$ 0	\$ 47,501	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	510	0	510	(Sch 5)
025		Depreciation: Equipment	7140	2,695	0	2,695	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		970	970	(Sch 5)
040		Property Taxes	7300	6,305	0	6,305	(Sch 5)
045		Property Insurance	7400	3,803	(1,386)	2,417	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 227,435	\$ (2,123)	\$ 225,312	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 12,067	\$ 0	\$ 12,067	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,760	(60)	2,700	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	3,245	0	3,245	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 18,072	\$ (60)	\$ 18,012	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 83,658	\$ 0	\$ 83,658	(Sch 3)
065	.20-.39	Fringe Benefits	6500	17,020	(417)	16,603	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	79,864	0	79,864	(Sch 4)
065		Dietary - Total	6500	\$ 180,542	\$ (417)	\$ 180,125	
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, 2011 THROUGH SEPTEMBER 30, 2012

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		1,335	1,335 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 1,335	\$ 1,335

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Mountain Manor

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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		\$ 0	\$ 1,335	\$ 1,335	
		Routine Services					
105		Skilled Nursing Care					
105	.01-19	Salaries and Wages	6110	\$ 765,498	\$ 3,873	\$ 769,371	(Sch 2)
105	.20-39	Fringe Benefits	6110	157,171	(1,414)	155,757	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-99	Other - Nonlabor	6110	85,252	(5,763)	79,489	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,007,921	\$ (3,304)	\$ 1,004,617	
110		Intermediate Care					
110	.01-19	Salaries and Wages	6120	\$ 33,612	\$ (3,873)	\$ 29,739	
110	.20-39	Fringe Benefits	6120	6,901	(768)	6,133	
110	.49	Agency Staff	6120		0	0	
110	.40-99	Other - Nonlabor	6120	3,691	(437)	3,254	
110		Intermediate Care - Total	6120	\$ 44,204	\$ (5,078)	\$ 39,126	(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, 2011 THROUGH SEPTEMBER 30, 2012

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		444	444
140		Beauty and Barber - Total	8900	\$ 444	\$ 0	\$ 444
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,052,569	\$ (8,382)	\$ 1,044,187
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,821	\$ 0	\$ 31,821
155	.20-.39	Fringe Benefits	6600	7,086	(140)	6,946
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1	0	1
155		Social Services - Total	6600	\$ 38,908	\$ (140)	\$ 38,768

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
Mountain Manor

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

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	\$ 20,246	\$ 0	\$ 20,246	(Sch 2)
160	.20-39	Fringe Benefits	6700	3,666	(80)	3,586	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-99	Other - Nonlabor	6700	6,307	156	6,463	(Sch 4)
160		Activities - Total	6700	\$ 30,219	\$ 76	\$ 30,295	
165		Administration					
165	.01-19	Salaries and Wages	6900	\$ 85,895	\$ 0	\$ 85,895	(Sch 6)
165	.20-39	Fringe Benefits	6900	18,779	(377)	18,402	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-99	Other - Nonlabor	6900	28,697	10,920	39,617	(Sch 6)
165		Administration - Total	6900	\$ 133,371	\$ 10,543	\$ 143,914	
166		Medical Records					
166	.01-19	Salaries and Wages	6900	\$ 34,930	\$ 0	\$ 34,930	(Sch 3)
166	.20-39	Fringe Benefits	6900	6,059	(180)	5,879	(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	\$ 40,989	\$ (180)	\$ 40,809	
167		CDPH Licensing Fees	6900	\$ 13,966	\$ 0	\$ 13,966	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,991	\$ (10,577)	\$ 18,414	(Sch 6)
169		Quality Assurance Fees	6900	\$ 187,112	\$ 0	\$ 187,112	(Sch 6)
170		Inservice Education - Nursing					
170	.01-19	Salaries and Wages	6800	\$ 10,658	\$ 0	\$ 10,658	(Sch 3)
170	.20-39	Fringe Benefits	6800	1,644	(20)	1,624	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-99	Other - Nonlabor	6800	650	0	650	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 12,952	\$ (20)	\$ 12,932	
174		Caregiver Training					
174	.01-19	Salaries and Wages	6900	\$ 0	\$ 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		\$ 486,508	\$ (298)	\$ 486,210	
200		Total		\$ 1,965,126	\$ (9,945)	\$ 1,955,181	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 26,667	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:

Mountain Manor

NPI:

1538251657

OSHPD Facility Number:

206340959

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	0	0	(1,667)	(2,052)	(3,995)	(392)	(460)	(1,095)

Provider Name:

Mountain Manor

NPI:

1538251657

OSHPD Facility Number:

206340959

Fiscal Period:

OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	Sub No.	Description	AUDIT ADJ 19	AUDIT ADJ						
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(284)	0	0	0	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1538251657		28
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		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, Section 2300 and 2304	\$0	\$26,667	\$26,667	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$128,968	(\$1,600)	\$127,368
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify information systems technical service and anti-virus license expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	28,697	1,600	30,297 *
3	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$6,594	\$156	\$6,750
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	85,252	(300)	84,952 *
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	3,691	(12)	3,679 *
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To reclassify fingerprinting expense to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	6,307	156	6,463
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$970	\$970
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify software lease expense from the Administration cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	* 30,297	(970)	29,327 *
5	10.5	045	4	8A-1	045	4	Property Insurance	\$3,803	(\$150)	\$3,653 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify bond expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	* 29,327	150	29,477 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	045	4	8A-1	045	4	Property Insurance	*	\$3,653	(\$1,236)	\$2,417
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	29,477	1,236	30,713 *
							To reclassify auto insurance from the Property Insurance cost center to the Administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor		\$0	\$1,335	\$1,335
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	84,952	(1,335)	83,617 *
							To reclassify patient specific prescriptions from the Skilled Nursing cost center to an Ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2				
8	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$765,498	\$3,873	\$769,371
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		157,171	719	157,890 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	83,617	425	84,042 *
	10.5	110	1	8A-1	110	1	Intermediate Care - Salaries and Wages		33,612	(3,873)	29,739
	10.5	110	2	8A-1	110	2	Intermediate Care - Fringe Benefits		6,901	(719)	6,182 *
	10.5	110	4	8A-1	110	4	Intermediate Care - Other - Nonlabor	*	3,679	(425)	3,254
							To adjust the reported reclassification of expenses for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
9	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$84,042	(\$558)	\$83,484 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	30,713	558	31,271 *
							To reclassify printer toner expense to the Administration cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$31,271	\$4,557	\$35,828 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify employee practices liability insurance expense from the Professional Liability Insurance cost center to the Administration cost center for proper cost finding. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000 and 52501		28,991	(4,557)	24,434 *
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$35,828	\$1,416	\$37,244 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify taxes and fees from the Professional Liability Insurance cost center to the Administrative cost center for proper cost finding. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 Title 22, Sections 52000(b), 52501 and 52507	*	24,434	(1,416)	23,018 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$37,244	\$4,604	\$41,848 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify general liability insurance from the Professional Liability Insurance cost center to the Administration cost center for proper cost finding. 42 CFR 413.24 /CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	*	23,018	(4,604)	18,414

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28	
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 COSTS</u>											
13	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$6,848	(\$45)	\$6,803 *	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	7,222	(49)	7,173 *	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	2,760	(18)	2,742 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	17,020	(122)	16,898 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 157,890	(1,116)	156,774 *	
	10.5	110	2	8A-1	110	2	Intermediate Care - Fringe Benefits	* 6,182	(49)	6,133	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	7,086	(46)	7,040 *	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	3,666	(30)	3,636 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	18,779	(125)	18,654 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	6,059	(51)	6,008 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	1,644	(16)	1,628 *	
							To adjust workers' compensation to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
14	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$6,803	(\$62)	\$6,741	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	* 7,173	(107)	7,066	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	* 2,742	(42)	2,700	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 16,898	(295)	16,603	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 156,774	(1,017)	155,757	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 7,040	(94)	6,946	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 3,636	(50)	3,586	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 18,654	(252)	18,402	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 6,008	(129)	5,879	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 1,628	(4)	1,624	
							To eliminate workers' compensation expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b) CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28	
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					
ADJUSTMENTS TO REPORTED COSTS											
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate Pacific West Pharmacy expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$83,484	(\$3,995)	\$79,489
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$41,848		*
16							To eliminate lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2139, 2300 and 2304			(\$392)	
17							To eliminate lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2139, 2300 and 2304			(460)	
18							To adjust reported home office costs to agree with Golden Years Management, Inc. Home Office Audit Report for fiscal period ended September 30, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(1,095) (\$1,947)	\$39,901 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1538251657		28
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No		As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
19	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate auto insurance expense associated with non-emergency transportation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2104.1 and 2304 CCR, Title 22, Section 51323	*	\$39,901	(\$284)	\$39,617

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1538251657		28
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>											
20	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services (Square Feet)	0	122	122	
	10.7	175	1	7	N/A	N/A	Total Square Feet- Capital	18,949	122	19,071 *	
	10.7	175	2	7	N/A	N/A	Total Square Feet- Plant Operations and Maintenance	18,867	122	18,989 *	
	10.7	175	3	7	N/A	N/A	Total Square Feet- Housekeeping	18,847	122	18,969 *	
							To adjust skilled nursing and intermediate statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
21	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	8,062	(2,916)	5,146	
	10.7	110	1,2,3	7	110	N/A	Intermediate Care	0	2,916	2,916	
							To adjust skilled nursing and intermediate statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
22	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	91,417	(9,240)	82,177	
	10.7	110	4	7	110	N/A	Intermediate Care	0	9,240	9,240	
							To adjust skilled nursing and intermediate statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
23	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	43,851	(4,454)	39,397	
	10.7	110	5	7	110	N/A	Intermediate Care	0	4,454	4,454	
							To adjust skilled nursing and intermediate statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1538251657		28
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No		As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
24	10.7	139	1,2, 3	7	139	N/A	Residential Care (Square Feet)	6,945	(6,945)	0	
	10.7	175	1	7	N/A	N/A	Total Square Feet- Capital	* 19,071	(6,945)	12,126	
	10.7	175	2	7	N/A	N/A	Total Square Feet- Plant Operations and Maintenance	* 18,989	(6,945)	12,044	
	10.7	175	3	7	N/A	N/A	Total Square Feet- Housekeeping	* 18,969	(6,945)	12,024	
							To eliminate residential care statistics for proper cost findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
25	10.7	139	4	7	139	N/A	Residential Care (Laundry Pounds)	46,733	(46,733)	0	
	10.7	175	4	7	N/A	N/A	Total Laundry Pounds- Laundry and Linen	138,150	(46,733)	91,417	
							To eliminate residential care statistics for proper cost findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
26	10.7	139	5	7	139	N/A	Residential Care (Meals Served)	28,159	(28,159)	0	
	10.7	175	5	7	N/A	N/A	Total Meals Served- Dietary	72,010	(28,159)	43,851	
							To eliminate residential care statistics for proper cost findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1538251657		28
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
27	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 1, 2011 through September 30, 2012 Payment Period: October 1, 2011 through July 31, 2013 Report Date: August 6, 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	12,714	(208)	12,506	

Provider Name							Fiscal Period		Provider NPI		Adjustments			
MOUNTAIN MANOR							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1538251657		28			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENTS TO OTHER MATTERS</u>														
28	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)					\$0	\$180	\$180