REPORT
ON THE
RATE SETTING AUDIT

MT. PLEASANT NURSING CENTER
SAN JOSE, CALIFORNIA
PROVIDER NUMBER: ZZR18445H AND
NPI NUMBER: 1720066129

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Richard Chen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 26, 2011

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

PROVIDER: MT. PLEASANT NURSING CENTER
PROVIDER NUMBER: ZZR18445H
NPI NUMBER: 1720066129
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

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

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.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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

John Melton, Chief
Office of Administrative Appeals and Hearings
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
MT. PLEASANT NURSING CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR18445H

NPI:
1720066129

OSHPD Facility No.:
206430829

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	$ 1,361,468	$ 78.63
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 329,954	$ 19.06
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 293,423	$ 16.95
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 208,457	$ 12.04
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 32,643	$ 1.89
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 13,439	$ 0.78
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 34,433	$ 1.99
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 159,109	$ 9.19
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 193,287	$ 11.16
11	Cost of Routine Service/Audited Total Costs	$ 2,638,505	$ 2,626,212	$ 151.67
12	Total Patient Days (Adj 7)	17,313	17,315	
13	Cost Per Patient Day (Cost Divided by Days)	$ 152.40	$ 151.67	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
MT. PLEASANT NURSING CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR18445H

NPI:
1720066129

OSHPD Facility No.:
206430829

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 47,694	$ 52,387	
53	Total Patient Days (Adj 7)	333	332	
54	Cost Per Patient Day (Cost Divided by Days)	$ 143.23	$ 157.79	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility No.: 206430829

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 37,989	$ 37,989			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	36,354		$ 36,354		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	17,938	0	0	17,938	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	65,393	0	0	65,393	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	57,633	0	0	57,633	*****
083	Speech Pathology	1,311	0	0	1,311	*****
085	Pharmacy	31,859	0	0	31,859	*****
090	Laboratory	275	0	0	275	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,288,612	37,229	35,627	1,361,468	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	**
126	Subacute Care - Pediatrics	0	0	0	0	****
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	28,086	760	727	29,573	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	1,560	0	0	1,560	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,567,010	$ 37,989	$ 36,354	$ 1,567,010	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 19,202	$ 19,202											
010	Housekeeping	67,512	513	$ 68,025										
060	Laundry and Linen	42,610	1,375	5,003	$ 48,988									
065	Dietary	166,602	1,603	5,835	0	$ 174,040								
155	Social Services	N/A	742	2,700	0	0	$ 3,442							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	373	1,359	0	0	0	0		$ 1,733	$ 1,733			
166	Medical Records	14,419	53	192	0	0	0	0		14,663		$ 14,663		
170	Inservice Education - Nursing	27,849	171	621	0	0	0	0	$ 28,641					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	13	108	$ 121	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		69	252	0	0	0	0	0	322	48	405	774	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		69	252	0	0	0	0	0	322	42	358	722	*****
083	Speech Pathology		0	0	0	0	0	0	0	0	1	8	9	*****
085	Pharmacy		0	0	0	0	0	0	0	0	23	192	215	*****
090	Laboratory		0	0	0	0	0	0	0	0	0	2	2	***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care		13,977	50,877	48,052	170,717	3,373	0	28,068	315,065	1,574	13,315	329,954	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		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		257	934	935	3,322	69	0	573	6,090	31	266	6,387	*
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	9	11	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 338,194	$ 19,202	$ 68,025	$ 48,988	$ 174,040	$ 3,442	$ -	$ 28,641	$ 321,798	$ 1,733	$ 14,663	$ 338,194	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 74,969	$ 74,969											
010	Housekeeping	17,407	2,004	$ 19,411										
060	Laundry and Linen	12,528	5,366	1,428	$ 19,322									
065	Dietary	100,560	6,258	1,665	0	$ 108,483								
155	Social Services	1,233	2,896	770	0	0	$ 4,900							
160	Activities	3,205	0	0	0	0	0	$ 3,205						
165	Administration	N/A	1,458	388	0	0	0	0		$ 1,846	$ 1,846			
166	Medical Records	0	205	55	0	0	0	0		260		$ 260		
170	Inservice Education - Nursing	727	666	177	0	0	0	0	$ 1,571					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	14	2	$ 16	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	271	72	0	0	0	0	0	343	51	7	401	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	271	72	0	0	0	0	0	343	45	6	394	*****
083	Speech Pathology	0	0	0	0	0	0	0	0	0	1	0	1	*****
085	Pharmacy	0	0	0	0	0	0	0	0	0	24	3	28	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES													
105	Skilled Nursing Care	87,575	54,571	14,518	18,953	106,412	4,802	3,141	1,539	291,511	1,676	236	293,423	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics		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		1,002	267	369	2,071	98	64	31	3,902	33	5	3,940	*
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	0	1	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 298,204	$ 74,969	$ 19,411	$ 19,322	$ 108,483	$ 4,900	$ 3,205	$ 1,571	$ 296,098	$ 1,846	$ 260	$ 298,204	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

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)	$ 214,300	86%							
	Property Tax (line 40)	33,558	14%	$ 247,858						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			6,626	0	$ 6,626				
060	Laundry and Linen			17,742	0	487	$ 18,229			
065	Dietary			20,691	0	568	0	$ 21,259		
155	Social Services			9,575	0	263	0	0	$ 9,838	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			4,821	0	132	0	0	0	0
166	Medical Records			679	0	19	0	0	0	0
170	Inservice Education - Nursing			2,203	0	61	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			895	0	25	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			895	0	25	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			180,418	0	4,956	17,881	20,853	9,641	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			3,313	0	91	348	406	197	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	$ 247,858	100%	$ 247,858	$ -	$ 6,626	$ 18,229	$ 21,259	$ 9,838	$ -

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 86% Of Total	Property Tax 14% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 214,300	86%								
	Property Tax (line 40)	33,558	14%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 4,953	$ 4,953					
166	Medical Records				698		$ 698				
170	Inservice Education - Nursing			$ 2,264							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	37	5	$ 42	$ 36	$ 6	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	919	137	19	1,075	930	146	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	919	121	17	1,057	914	143	*****
083	Speech Pathology			0	0	3	0	3	3	0	*****
085	Pharmacy			0	0	65	9	74	64	10	*****
090	Laboratory			0	0	1	0	1	1	0	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	0	0	0	0	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	****
	ROUTINE SERVICES										
105	Skilled Nursing Care			2,219	235,969	4,498	634	241,100	208,457	32,643	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	****
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			45	4,400	90	13	4,502	3,893	610	*
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	3	0	4	3	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 247,858	100%	$ 2,264	$ 242,207	$ 4,953	$ 698	$ 247,858	$ 214,300	$ 33,558	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 48% of Total	DPH License Fees 3% of Total	Liability Insurance 9% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 6,585													
055	Interest-Other	20													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	206,247													
	Total Costs Allocable as Administration	212,852	48%												
167	DPH Licensing Fees	14,799	3%												
168	Liability Insurance	37,918	9%												
169	Quality Assurance Fees	175,215	40%												
174	Caregiver Training	0	0%												
	Total	440,784	100%						$ 440,784						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 17,938	$ -	$ -	$ -	$ 17,938	3,258	$ 1,573	$ 109	$ 280	$ 1,295	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			65,393	322	343	919	66,976	12,163	5,874	408	1,046	4,835	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			57,633	322	343	919	59,216	10,754	5,193	361	925	4,275	0	*****
083	Speech Pathology			1,311	0	0	0	1,311	238	115	8	20	95	0	*****
085	Pharmacy			31,859	0	0	0	31,859	5,786	2,794	194	498	2,300	0	*****
090	Laboratory			275	0	0	0	275	50	24	2	4	20	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	****
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,361,468	315,065	291,511	235,969	2,204,012	400,267	193,287	13,439	34,433	159,109	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	**
126	Subacute Care - Pediatrics			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			29,573	6,090	3,902	4,400	43,965	7,984	3,856	268	687	3,174	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			1,560	0	0	0	1,560	283	137	10	24	113	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 440,784		$ 1,567,010	$ 321,798	$ 296,098	$ 242,207	$ 2,427,113	$ 440,784						
	Total Administrative Costs							$ 440,784		$ 212,852	$ 14,799	$ 37,918	$ 175,215	$ -	
	Unit Cost Multiplier							0.18160836							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 16,396	$ 2,106	$ 4,953	$ 23,455							
	TOTAL FACILITY COSTS							$ 2,891,352							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adjs 1, 6)	(Adjs 1, 6)	(Adjs 1, 6)	(Adj 2)	(Adj 3)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	400	400								
060	Laundry and Linen	1,071	1,071	1,071							
065	Dietary	1,249	1,249	1,249							
155	Social Services	578	578	578							
160	Activities										
165	Administration	291	291	291							
166	Medical Records	41	41	41							
170	Inservice Education - Nursing	133	133	133							
	ANCILLARY SERVICES										
075	Patient Supplies									17,938	17,938
077	Specialized Support Surfaces									0	0
080	Physical Therapy	54	54	54						66,976	66,976
081	Respiratory Therapy									0	0
082	Occupational Therapy	54	54	54						59,216	59,216
083	Speech Pathology									1,311	1,311
085	Pharmacy									31,859	31,859
090	Laboratory									275	275
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,891	10,891	10,891	123,884	51,333	1,376,187	1,376,187	1,376,187	2,204,012	2,204,012
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care	200	200	200	2,411	999	28,086	28,086	28,086	43,965	43,965
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									1,560	1,560
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,962	14,962	14,562	126,295	52,332	1,404,273	1,404,273	1,404,273	2,427,113	2,427,113
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 37,989	$ 36,354			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027052432	0.025888129			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 19,202	$ 68,025	$ 48,988	$ 174,040	$ 3,442	$ -	$ 28,641	$ 1,733	$ 14,663
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.28338457	4.67142933	0.38788238	3.32568147	0.00245101	0.00000000	0.02039560	0.00071396	0.00604140
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 74,969	$ 19,411	$ 19,322	$ 108,483	$ 4,900	$ 3,205	$ 1,571	$ 1,846	$ 260
	UNIT COST MULTIPLIER (INDIRECT OTHER)		5.01062692	1.33300720	0.15299127	2.07298018	0.00348908	0.00228232	0.00111852	0.00076057	0.00010716
	TOTAL CAPITAL COSTS - SCH. 5	$ 247,858	$ -	$ 6,626	$ 18,229	$ 21,259	$ 9,838	$ -	$ 2,264	$ 4,953	$ 698
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.56583345	0.00000000	0.45504281	0.14433951	0.40623470	0.00700581	0.00000000	0.00161206	0.00204073	0.00028753

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 15,857	$ 0	$ 15,857	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,345	0	3,345	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	74,969	0	74,969	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 94,171	$ 0	$ 94,171	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 0	$ 0	$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	67,512	0	67,512	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,407	0	17,407	(Sch 4)
010		Housekeeping - Total	6300	$ 84,919	$ 0	$ 84,919	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 24,000	0	$ 24,000	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,253	0	4,253	(Sch 5)
025		Depreciation: Equipment	7140	5,615	0	5,615	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,419	0	1,419	(Sch 5)
040		Property Taxes	7300	33,558	0	33,558	(Sch 5)
045		Property Insurance	7400	6,585	0	6,585	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	179,013	0	179,013	(Sch 5)
055		Interest-Other	7600	1,514	(1,494)	20	(Sch 6)
057		Subtotal 005 - 055		$ 435,047	$ (1,494)	$ 433,553	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 0	$ 0	$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	42,610	0	42,610	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,528	0	12,528	(Sch 4)
060		Laundry and Linen - Total	6400	$ 55,138	$ 0	$ 55,138	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 135,779	$ 0	$ 135,779	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,823	0	30,823	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	100,560	0	100,560	(Sch 4)
065		Dietary - Total	6500	$ 267,162	$ 0	$ 267,162	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	20,704	(2,766)	17,938	
075		Patient Supplies - Total	8100	$ 20,704	$ (2,766)	$ 17,938	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	65,393	0	65,393	
080		Physical Therapy - Total	8200	$ 65,393	$ 0	$ 65,393	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	57,633	0	57,633	
082		Occupational Therapy - Total	8250	$ 57,633	$ 0	$ 57,633	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	1,311	0	1,311	
083		Speech Pathology - Total	8280	$ 1,311	$ 0	$ 1,311	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	29,548	2,311	31,859	
085		Pharmacy - Total	8300	$ 29,548	$ 2,311	$ 31,859	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	275	0	275	
090		Laboratory - Total	8400	$ 275	$ 0	$ 275	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	0	0	
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 174,864	$ (455)	$ 174,409	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,067,942	$ 0	$ 1,067,942	(Sch 2)
105	.20-.39	Fringe Benefits	6110	220,670	0	220,670	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	88,663	(1,088)	87,575	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,377,275	$ (1,088)	$ 1,376,187	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 21,795	$ 0	$ 21,795	
130	.20-.39	Fringe Benefits	6180	4,503	0	4,503	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	1,812	(24)	1,788	
130		Hospice Inpatient Care - Total	6180	$ 28,110	$ (24)	$ 28,086	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	1,560	1,560	
140		Beauty and Barber - Total	8900	$ 0	$ 1,560	$ 1,560	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,405,385	$ 448	$ 1,405,833	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 31,844	$ 0	$ 31,844	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,145	0	6,145	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,233	0	1,233	(Sch 4)
155		Social Services - Total	6600	$ 39,222	$ 0	$ 39,222	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 31,286	$ 0	$ 31,286	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,068	0	5,068	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,205	0	3,205	(Sch 4)
160		Activities - Total	6700	$ 39,559	$ 0	$ 39,559	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 84,000	$ 0	$ 84,000	(Sch 6)
165	.20-.39	Fringe Benefits	6900	7,100	0	7,100	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	111,858	3,289	115,147	(Sch 6)
165		Administration - Total	6900	$ 202,958	$ 3,289	$ 206,247	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 12,711	$ 0	$ 12,711	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	1,708	0	1,708	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	2,773	(2,773)	0	(Sch 4)
166		Medical Records - Total	6900	$ 17,192	$ (2,773)	$ 14,419	
167		DPH Licensing Fees	6900	$ 14,799	$ 0	$ 14,799	(Sch 6)
168		Liability Insurance	6900	$ 37,918	$ 0	$ 37,918	(Sch 6)
169		Quality Assurance Fees	6900	$ 175,215	$ 0	$ 175,215	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 24,563	$ 0	$ 24,563	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,286	0	3,286	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	727	0	727	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 28,576	$ 0	$ 28,576	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 555,439	$ 516	$ 555,955	
200		**Total**		**$ 2,893,035**	**$ (985)**	**$ 2,892,050**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 15,857	$ 0	$ 15,857
005	2	Fringe Benefits		3,345	0	3,345
005	3	Agency Staff				0
005	4	Other - Nonlabor		74,969	0	74,969
005	5	Plant Operations and Maintenance - Total		$ 94,171	$ 0	$ 94,171
010		Housekeeping				
010	1	Salaries and Wages		$	$	$ 0
010	2	Fringe Benefits				0
010	3	Agency Staff		67,512	0	67,512
010	4	Other - Nonlabor		17,407	0	17,407
010	5	Housekeeping - Total		$ 84,919	$ 0	$ 84,919
015	4	Depreciation: Buildings and Improvements		$ 24,000	$ 0	$ 24,000
020	4	Depreciation: Leasehold Improvements		4,253	0	4,253
025	4	Depreciation: Equipment		5,615	0	5,615
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		1,419	0	1,419
040	4	Property Taxes		33,558	0	33,558
045	4	Property Insurance		6,585	0	6,585
050	4	Interest-Property, Plant, and Equipment		179,013	0	179,013
055	4	Interest-Other		1,514	0	1,514
		Subtotal 005 - 055		435,047	0	435,047
060		Laundry and Linen				
060	1	Salaries and Wages		$	$	$ 0
060	2	Fringe Benefits				0
060	3	Agency Staff		42,610	0	42,610
060	4	Other - Nonlabor		12,528	0	12,528
060	5	Laundry and Linen - Total		$ 55,138	$ 0	$ 55,138
065		Dietary				
065	1	Salaries and Wages		$ 135,779	$ 0	$ 135,779
065	2	Fringe Benefits		30,823	0	30,823
065	3	Agency Staff				0
065	4	Other - Nonlabor		100,560	0	100,560
065	5	Dietary - Total		$ 267,162	$ 0	$ 267,162
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		20,704	0	20,704
075	5	Patient Supplies - Total		$ 20,704	$ 0	$ 20,704
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		65,393	0	65,393
080	5	Physical Therapy - Total		$ 65,393	$ 0	$ 65,393
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		57,633	0	57,633
082	5	Occupational Therapy - Total		$ 57,633	$ 0	$ 57,633
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		1,311	0	1,311
083	5	Speech Pathology - Total		$ 1,311	$ 0	$ 1,311
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		29,548	0	29,548
085	5	Pharmacy - Total		$ 29,548	$ 0	$ 29,548
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		275	0	275
090	5	Laboratory - Total		$ 275	$ 0	$ 275
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor				0
100	5	Other Ancillary Services - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 174,864	$ 0	$ 174,864
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,067,942	$ 0	$ 1,067,942
105	2	Fringe Benefits		220,670	0	220,670
105	3	Agency Staff				0
105	4	Other - Nonlabor		88,663	0	88,663
105	5	Skilled Nursing Care - Total		$ 1,377,275	$ 0	$ 1,377,275
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 21,795	$ 0	$ 21,795
130	2	Fringe Benefits		4,503	0	4,503
130	3	Agency Staff				0
130	4	Other - Nonlabor		1,812	0	1,812
130	5	Hospice Inpatient Care - Total		$ 28,110	$ 0	$ 28,110
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		$ 0	$ 0	$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,405,385	$ 0	$ 1,405,385
155		Social Services				
155	1	Salaries and Wages		$ 31,844	$ 0	$ 31,844
155	2	Fringe Benefits		6,145	0	6,145
155	3	Agency Staff				0
155	4	Other - Nonlabor		1,233	0	1,233
155	5	Social Services - Total		$ 39,222	$ 0	$ 39,222
160		Activities				
160	1	Salaries and Wages		$ 31,286	$ 0	$ 31,286
160	2	Fringe Benefits		5,068	0	5,068
160	3	Agency Staff				0
160	4	Other - Nonlabor		3,205	0	3,205
160	5	Activities - Total		$ 39,559	$ 0	$ 39,559

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: MT. PLEASANT NURSING CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR18445H

NPI: 1720066129

OSHPD Facility Number: 206430829

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 84,000	$ 0	$ 84,000
165	2	Fringe Benefits		7,100	0	7,100
165	3	Agency Staff				0
165	4	Other - Nonlabor		111,858	0	111,858
165	5	Administration - Total		$ 202,958	$ 0	$ 202,958
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 12,711	$ 0	$ 12,711
166	2	Medical Records - Fringe Benefits		1,708	0	1,708
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		2,773	0	2,773
166	5	Medical Records - Total		$ 17,192	$ 0	$ 17,192
167	4	DPH Licensing Fees ***		$ 14,799	$ 0	$ 14,799
168	4	Liability Insurance ***		$ 37,918	$ 0	$ 37,918
169	4	Quality Assurance Fees ***		$ 175,215	$ 0	$ 175,215
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 24,563	$ 0	$ 24,563
170	2	Fringe Benefits		3,286	0	3,286
170	3	Agency Staff				0
170	4	Other - Nonlabor		727	0	727
170	5	Inservice Education - Nursing - Total		$ 28,576	$ 0	$ 28,576
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 555,439	$ 0	$ 555,439
200		**Total**		**$ 2,893,035**	**$ 0**	**$ 2,893,035**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(1,494)	(1,494)						
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(2,766)	(2,766)						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	2,311	2,311						
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(1,088)	(1,088)						
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	(24)	(24)						
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	1,560	1,560						
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	3,289	4,277	(988)					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	(2,773)	(2,773)						

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
MT. PLEASANT NURSING CENTER	ZZR18445H	1720066129	206430829	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	($985)	3	(988)	0	0	0	0	0
			(To Sch 8)							

Provider Name	Fiscal Period	Provider Number	Adjustments
MT. PLEASANT NURSING CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18445H	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	0	10,795	10,795 *
	10.7	130	1,2,3	7	130	N/A	Hospice Inpatient Care	0	96	96 *
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	10,891	10,891 *
2	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	123,884	123,884
	10.7	130	4	7	130	N/A	Hospice Inpatient Care	0	2,411	2,411
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	126,295	126,295
3	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	51,333	51,333
	10.7	130	5	7	130	N/A	Hospice Inpatient Care	0	999	999
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	52,332	52,332

To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MT. PLEASANT NURSING CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18445H	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
4	10.5	055	4	8A-2	055	4	Interest - Other	$1,514	($1,494)	$20
	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor	20,704	(2,766)	17,938
	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor	29,548	2,311	31,859
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	88,663	(1,088)	87,575
	10.5	130	4	8A-2	130	4	Hospice Inpatient Care - Other - Nonlabor	1,812	(24)	1,788
	10.5	140	4	8A-2	140	4	Beauty and Barber	0	1,560	1,560
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	111,858	4,277	116,135 *
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	2,773	(2,773)	0
							To reclassify the reported expenses to agree with the provider's general ledger.			
							CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MT. PLEASANT NURSING CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18445H	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor *	$116,135	($988)	$115,147
							To eliminate CAHF lobby fees not related to patient care.			
							CMS Pub. 15-1, Section 2139			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MT. PLEASANT NURSING CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18445H	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS				
6	10.7	010	1,2	7	010	N/A	Housekeeping (Square Feet)		0	400	400
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen		0	1,071	1,071
	10.7	065	1,2,3	7	065	N/A	Dietary		0	1,249	1,249
	10.7	080	1,2,3	7	080	N/A	Physical Therapy		0	54	54
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy		0	54	54
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	*	10,795	96	10,891
	10.7	130	1,2,3	7	130	N/A	Hospice Inpatient Care	*	96	104	200
	10.7	155	1,2,3	7	155	N/A	Social Service		0	578	578
	10.7	165	1,2,3	7	165	N/A	Administration		0	291	291
	10.7	166	1,2,3	7	166	N/A	Medical Records		0	41	41
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing		0	133	133
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	*	10,891	4,071	14,962
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	*	10,891	4,071	14,962
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	*	10,891	3,671	14,562

To adjust cost allocation statistics to agree with the provider's records.
CMS Pub. 15-1, Sections 2304 and 2306

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
MT. PLEASANT NURSING CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR18445H	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
7	11(2)	105	1	1	12	N/A	Total Patient Days - Skilled Nursing Care	17,313	2	17,315
	11(2)	105	8	1	53	N/A	Total Patient Days - Hospice	333	(1)	332
							To adjust total patient days to agree with the provider's patient census reports. CMS Pub. 15-1, Sections 2205 and 2304			