

**REPORT
ON THE
RATE SETTING AUDIT**

**PLOTT NURSING HOME
ONTARIO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1649271339**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 27, 2013

Administrator
Plott Nursing Home
800 East Fifth Street
Ontario, CA 91764

PLOTT NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1649271339
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$10,848, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Terry E. Steege
Finance Director

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility No.:
206361299

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	\$ 4,880,588	\$ 76.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,193,697	\$ 18.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,423,374	\$ 22.29
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 152,613	\$ 2.39
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,632	\$ 0.79
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 46,659	\$ 0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 271,390	\$ 4.25
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 715,090	\$ 11.20
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,280,126	\$ 20.05
11	Cost of Routine Service/Audited Total Costs	\$ 9,988,938	\$ 10,014,168	\$ 156.83
12	Total Patient Days (Adj)	63,854	63,854	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 156.43	\$ 156.83	
14	Overpayments (Adjs 7,8)	\$ 0	\$ (10,848)	
15	Medi-Cal Days (Adj 5)	47,287	47,150	
16	Medi-Cal Managed Care Days (Adj 6)		1,206	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility No.:
206361299

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility No.:
206361299

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	\$ 53,844	\$ 53,844		
160	Activities	137,172		\$ 137,172	
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	194,686	0	0	194,686
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	125,939	0	0	125,939
083	Speech Pathology	29,174	0	0	29,174
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	4,689,572	53,844	137,172	4,880,588 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	33,374	0	0	33,374
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,263,761	\$ 53,844	\$ 137,172	\$ 5,263,761

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PLOTT NURSING HOME

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 151,905	\$ 151,905										
010	Housekeeping	273,173	434	\$ 273,607									
060	Laundry and Linen	172,027	7,062	12,756	\$ 191,845								
065	Dietary	473,068	17,996	32,507	0	\$ 523,572							
155	Social Services	N/A	386	697	0	0	\$ 1,082						
160	Activities	N/A	5,531	9,992	0	0	0	\$ 15,523					
165	Administration	N/A	12,348	22,305	0	0	0	0		\$ 34,654	\$ 34,654		
166	Medical Records	114,772	0	0	0	0	0	0		114,772		\$ 114,772	
170	Inservice Education - Nursing	49,293	811	1,466	0	0	0	0	\$ 51,570				
ANCILLARY SERVICES													
075	Patient Supplies		297	537	0	0	0	0	0	834	32	108	\$ 974
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	36	47
080	Physical Therapy		2,639	4,767	0	0	0	0	0	7,406	918	3,042	11,367
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	527	1,745	2,272
083	Speech Pathology		0	0	0	0	0	0	0	0	122	404	526
085	Pharmacy		0	0	0	0	0	0	0	0	916	3,032	3,948
090	Laboratory		0	0	0	0	0	0	0	0	255	844	1,099
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	103	340	443
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		97,872	176,788	191,845	523,572	1,082	15,523	51,570	1,058,253	31,411	104,033	1,193,697*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		450	813	0	0	0	0	0	1,263	157	521	1,941
145	Other Nonreimbursable		6,078	10,979	0	0	0	0	0	17,056	201	666	17,923
	TOTAL	\$ 1,234,238	\$ 151,905	\$ 273,607	\$ 191,845	\$ 523,572	\$ 1,082	\$ 15,523	\$ 51,570	\$ 1,084,812	\$ 34,654	\$ 114,772	\$ 1,234,238

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PLOTT NURSING HOME

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 491,622	\$ 491,622										
010	Housekeeping	62,001	1,404	\$ 63,405									
060	Laundry and Linen	50,518	22,855	2,956	\$ 76,329								
065	Dietary	609,424	58,243	7,533	0	\$ 675,200							
155	Social Services	792	1,248	161	0	0	\$ 2,201						
160	Activities	5,941	17,902	2,315	0	0	0	\$ 26,158					
165	Administration	N/A	39,964	5,169	0	0	0	0		\$ 45,133	\$ 45,133		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	2,626	340	0	0	0	0	\$ 2,966				
ANCILLARY SERVICES													
075	Patient Supplies	5,415	962	124	0	0	0	0	0	6,501	42	0	\$ 6,544
077	Specialized Support Surfaces	2,583	0	0	0	0	0	0	0	2,583	14	0	2,597
080	Physical Therapy	3,993	8,541	1,105	0	0	0	0	0	13,639	1,196	0	14,835
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	686	0	686
083	Speech Pathology	0	0	0	0	0	0	0	0	0	159	0	159
085	Pharmacy	218,861	0	0	0	0	0	0	0	218,861	1,192	0	220,053
090	Laboratory	60,939	0	0	0	0	0	0	0	60,939	332	0	61,271
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	24,565	0	0	0	0	0	0	0	24,565	134	0	24,699
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	241,890	316,749	40,969	76,329	675,200	2,201	26,158	2,966	1,382,463	40,910	0	1,423,374 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	697	1,456	188	0	0	0	0	0	2,341	205	0	2,546
145	Other Nonreimbursable	0	19,670	2,544	0	0	0	0	0	22,214	262	0	22,476
	TOTAL	\$ 1,779,241	\$ 491,622	\$ 63,405	\$ 76,329	\$ 675,200	\$ 2,201	\$ 26,158	\$ 2,966	\$ 1,734,108	\$ 45,133	\$ -	\$ 1,779,241

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 164,119	75%							
	Property Tax (line 40)	54,449	25%	\$ 218,568						
005	Plant Operations and Maintenance			9,878	\$ 9,878					
010	Housekeeping			596	28	\$ 624				
060	Laundry and Linen			9,702	459	29	\$ 10,190			
065	Dietary			24,724	1,170	74	0	\$ 25,968		
155	Social Services			530	25	2	0	0	\$ 556	
160	Activities			7,599	360	23	0	0	0	\$ 7,982
165	Administration			16,964	803	51	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			1,115	53	3	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			408	19	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,626	172	11	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	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			134,458	6,365	403	10,190	25,968	556	7,982
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			618	29	2	0	0	0	0
145	Other Nonreimbursable			8,350	395	25	0	0	0	0
	TOTAL	\$ 218,568	100%	\$ 218,568	\$ 9,878	\$ 624	\$ 10,190	\$ 25,968	\$ 556	\$ 7,982

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 75% Of Total	Property Tax 25% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 164,119	75%							
	Property Tax (line 40)	54,449	25%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,818	\$ 17,818				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 1,171						
	ANCILLARY SERVICES									
075	Patient Supplies			0	429	17	0	\$ 446	\$ 335	\$ 111
077	Specialized Support Surfaces			0	0	6	0	6	4	1
080	Physical Therapy			0	3,808	472	0	4,281	3,214	1,066
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	271	0	271	203	67
083	Speech Pathology			0	0	63	0	63	47	16
085	Pharmacy			0	0	471	0	471	354	117
090	Laboratory			0	0	131	0	131	98	33
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	53	0	53	40	13
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			1,171	187,093	16,151	0	203,244	152,613	50,632
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	649	81	0	730	548	182
145	Other Nonreimbursable			0	8,770	103	0	8,873	6,663	2,211
	TOTAL	\$ 218,568	100%	\$ 1,171	\$ 200,750	\$ 17,818	\$ -	\$ 218,568	\$ 164,119	\$ 54,449

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PLOTT NURSING HOME

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 76,392												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,335,871												
	Total Costs Allocable as Administration	1,412,263	55%											
167	CDPH Licensing Fees	51,475	2%											
168	Professional Liability Insurance	299,404	12%											
169	Quality Assurance Fees	788,903	31%											
174	Caregiver Training	0	0%											
	Total	2,552,045	100%						\$ 2,552,045					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 834	\$ 6,501	\$ 429	\$ 7,765	2,392	\$ 1,324	\$ 48	\$ 281	\$ 739	\$ -
077	Specialized Support Surfaces			0	0	2,583	0	2,583	796	440	16	93	246	0
080	Physical Therapy			194,686	7,406	13,639	3,808	219,540	67,638	37,430	1,364	7,935	20,909	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			125,939	0	0	0	125,939	38,801	21,472	783	4,552	11,994	0
083	Speech Pathology			29,174	0	0	0	29,174	8,988	4,974	181	1,054	2,778	0
085	Pharmacy			0	0	218,861	0	218,861	67,429	37,314	1,360	7,911	20,844	0
090	Laboratory			0	0	60,939	0	60,939	18,775	10,390	379	2,203	5,804	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,565	0	24,565	7,568	4,188	153	888	2,340	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			4,880,588	1,058,253	1,382,463	187,093	7,508,397	2,313,265	1,280,126	46,659	271,390	715,090	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			33,374	1,263	2,341	649	37,627	11,593	6,415	234	1,360	3,584	0
145	Other Nonreimbursable			0	17,056	22,214	8,770	48,041	14,801	8,191	299	1,736	4,575	0
	SUBTOTAL	\$ 2,552,045		\$ 5,263,761	\$ 1,084,812	\$ 1,734,108	\$ 200,750	\$ 8,283,431	\$ 2,552,045					
	Total Administrative Costs							\$ 2,552,045		\$ 1,412,263	\$ 51,475	\$ 299,404	\$ 788,903	\$ -
	Unit Cost Multiplier							0.30809034						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 149,426	\$ 45,133	\$ 17,818	\$ 212,377							
	TOTAL FACILITY COSTS							\$ 11,047,853						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PLOTT NURSING HOME

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,790									
010	Housekeeping	108	108								
060	Laundry and Linen	1,758	1,758	1,758							
065	Dietary	4,480	4,480	4,480							
155	Social Services	96	96	96							
160	Activities	1,377	1,377	1,377							
165	Administration	3,074	3,074	3,074							
166	Medical Records										
170	Inservice Education - Nursing	202	202	202							
	ANCILLARY SERVICES										
075	Patient Supplies	74	74	74						7,765	7,765
077	Specialized Support Surfaces									2,583	2,583
080	Physical Therapy	657	657	657						219,540	219,540
081	Respiratory Therapy									0	0
082	Occupational Therapy									125,939	125,939
083	Speech Pathology									29,174	29,174
085	Pharmacy									218,861	218,861
090	Laboratory									60,939	60,939
095	Home Health Services									0	0
100	Other Ancillary Services									24,565	24,565
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	24,364	24,364	24,364	127,708	189,420	4,931,462	4,931,462	4,931,462	7,508,397	7,508,397
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	112	112	112						37,627	37,627
145	Other Nonreimbursable	1,513	1,513	1,513						48,041	48,041
	TOTAL STATISTICS	39,605	37,815	37,707	127,708	189,420	4,931,462	4,931,462	4,931,462	8,283,431	8,283,431
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 53,844 0.010918466	\$ 137,172 0.027815686			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 151,905 4.01705672	\$ 273,607 7.25612863	\$ 191,845 1.50221803	\$ 523,572 2.76407914	\$ 1,082 0.00021945	\$ 15,523 0.00314778	\$ 51,570 0.01045738	\$ 34,654 0.00418351	\$ 114,772 0.01385561
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 491,622 13.00071400	\$ 63,405 1.68152007	\$ 76,329 0.59768666	\$ 675,200 3.56456767	\$ 2,201 0.00044642	\$ 26,158 0.00530440	\$ 2,966 0.00060141	\$ 45,133 0.00544861	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 218,568 5.51869713	\$ 9,878 0.26123147	\$ 624 0.01655481	\$ 10,190 0.07979311	\$ 25,968 0.13709347	\$ 556 0.00011284	\$ 7,982 0.00161854	\$ 1,171 0.00023743	\$ 17,818 0.00215109	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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	\$ 111,605	\$ 0	\$ 111,605	(Sch 3)
005	.20-.39	Fringe Benefits	6200	40,300	0	40,300	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	525,250	(33,628)	491,622	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 677,155	\$ (33,628)	\$ 643,527	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 199,421	\$ 0	\$ 199,421	(Sch 3)
010	.20-.39	Fringe Benefits	6300	73,752	0	73,752	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	62,001	0	62,001	(Sch 4)
010		Housekeeping - Total	6300	\$ 335,174	\$ 0	\$ 335,174	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 107,233	\$ 0	\$ 107,233	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	11,735	33,628	45,363	(Sch 5)
025		Depreciation: Equipment	7140	9,832	0	9,832	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,691	0	1,691	(Sch 5)
040		Property Taxes	7300	54,449	0	54,449	(Sch 5)
045		Property Insurance	7400	76,392	0	76,392	(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		\$ 1,273,661	\$ 0	\$ 1,273,661	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 124,746	\$ 0	\$ 124,746	(Sch 3)
060	.20-.39	Fringe Benefits	6400	47,281	0	47,281	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	50,518	0	50,518	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 222,545	\$ 0	\$ 222,545	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 351,719	\$ 0	\$ 351,719	(Sch 3)
065	.20-.39	Fringe Benefits	6500	121,349	0	121,349	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	609,424	0	609,424	(Sch 4)
065		Dietary - Total	6500	\$ 1,082,492	\$ 0	\$ 1,082,492	
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	5,415	0	5,415	(Sch 4)
075		Patient Supplies - Total	8100	\$ 5,415	\$ 0	\$ 5,415	
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	2,583	0	2,583	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,583	\$ 0	\$ 2,583	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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	\$ 158,996	\$ 0	\$ 158,996	(Sch 2)
080	.20-.39	Fringe Benefits	8200	35,690	0	35,690	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,993	0	3,993	(Sch 4)
080		Physical Therapy - Total	8200	\$ 198,679	\$ 0	\$ 198,679	
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	\$ 104,749	\$ 0	\$ 104,749	(Sch 2)
082	.20-.39	Fringe Benefits	8250	21,190	0	21,190	(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	\$ 125,939	\$ 0	\$ 125,939	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 24,767	\$ 0	\$ 24,767	(Sch 2)
083	.20-.39	Fringe Benefits	8280	4,407	0	4,407	(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	\$ 29,174	\$ 0	\$ 29,174	
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	218,861	0	218,861	(Sch 4)
085		Pharmacy - Total	8300	\$ 218,861	\$ 0	\$ 218,861	
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	60,939	0	60,939	(Sch 4)
090		Laboratory - Total	8400	\$ 60,939	\$ 0	\$ 60,939	
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	24,565	0	24,565	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 24,565	\$ 0	\$ 24,565	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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		\$ 666,155	\$ 0	\$ 666,155	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,443,853	\$ 0	\$ 3,443,853	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,245,719	0	1,245,719	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	244,252	(2,362)	241,890	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,933,824	\$ (2,362)	\$ 4,931,462	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 23,746	\$ 0	\$ 23,746 (Sch 2)
140	.20-.39	Fringe Benefits	8900	9,628	0	9,628 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	697	0	697 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 34,071	\$ 0	\$ 34,071
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,967,895	\$ (2,362)	\$ 4,965,533
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,174	\$ 0	\$ 39,174 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,670	0	14,670 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	792	0	792 (Sch 4)
155		Social Services - Total	6600	\$ 54,636	\$ 0	\$ 54,636

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

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

Provider NPI:
1649271339

OSHPD Facility Number:
206361299

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	\$ 99,788	\$ 0	\$ 99,788	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,384	0	37,384	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,941	0	5,941	(Sch 4)
160		Activities - Total	6700	\$ 143,113	\$ 0	\$ 143,113	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 211,619	\$ 0	\$ 211,619	(Sch 6)
165	.20-.39	Fringe Benefits	6900	51,795	0	51,795	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,072,514	(57)	1,072,457	(Sch 6)
165		Administration - Total	6900	\$ 1,335,928	\$ (57)	\$ 1,335,871	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 84,845	\$ 0	\$ 84,845	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,927	0	29,927	(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	\$ 114,772	\$ 0	\$ 114,772	
167		CDPH Licensing Fees	6900	\$ 51,475	\$ 0	\$ 51,475	(Sch 6)
168		Professional Liability Insurance	6900	\$ 299,404	\$ 0	\$ 299,404	(Sch 6)
169		Quality Assurance Fees	6900	\$ 788,903	\$ 0	\$ 788,903	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,533	\$ 0	\$ 36,533	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,760	0	12,760	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,293	\$ 0	\$ 49,293	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,837,524	\$ (57)	\$ 2,837,467	
200		Total		\$ 11,050,272	\$ (2,419)	\$ 11,047,853	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 555,139	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	(33,628)	(33,628)						
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	33,628	33,628						
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	0							
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	0							
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							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
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Fiscal Period:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0							
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 Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric 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	(2,362)		(2,362)					
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 Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0							
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	0							
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	(57)			(57)				
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	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional 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 - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$2,419)</u>	<u>0</u>	<u>(2,362)</u>	<u>(57)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649271339		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$555,139	\$555,139		

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649271339		8
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>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$525,250	(\$33,628)	\$491,622
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	11,735	33,628	45,363
							To reclassify capital related costs to the capital related cost centers for proper cost determination.			
							42 CFR 413.5, 413.20, and 413.24			
							CMS Pub. 15-1, Sections 108, 2300, and 2304			
							CCR, Title 22, Sections 52000(e) and 52501			

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649271339		8
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 COSTS</u>										
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust pharmacy consultant expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$244,252	(\$2,362)	\$241,890
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Plott Management Corporation Home Office Audit Report for fiscal period ended January 31, 2011, and the filed Home Office Cost Report for the fiscal period ended January 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,072,514	(\$57)	\$1,072,457

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649271339		8
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>										
5	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 25, 2013 Report Date: July 2, 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	47,287	(137)	47,150
6	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,206	1,206

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1649271339		8
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 OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
7							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$10,773		
8							To recover transportation fees charged by the provider against the Share of Cost. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>75</u> \$10,848	\$10,848	