

**REPORT
ON THE
RATE SETTING AUDIT**

**PLYMOUTH TOWER CARE AND LIVING CENTER
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1356588826**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 2, 2013

Joe McFadden, Director
Analytical and Regulatory Reporting
The Ensign Group, Inc.
27101 Puerta Real, Suite 450
Mission Viejo, CA 92691

PLYMOUTH TOWER CARE AND LIVING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1356588826
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

PLYMOUTH TOWER CARE AND LIVING CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1356588826

OSHPD Facility No.:

206331300

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	\$ 1,145,379	\$ 91.37
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 189,446	\$ 15.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 277,600	\$ 22.14
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 19,218	\$ 1.53
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 4,023	\$ 0.32
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 5,339	\$ 0.43
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 47,654	\$ 3.80
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 92,127	\$ 7.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 344,425	\$ 27.47
11	Cost of Routine Service/Audited Total Costs	\$ 2,117,111.00	\$ 2,125,211	\$ 169.53
12	Total Patient Days (Adj)	12,536	12,536	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 168.88	\$ 169.53	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 5)	9,004	8,587	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility No.:
206331300

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility No.:
206331300

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	\$ 39,038	\$ 39,038		
160	Activities	59,223		\$ 59,223	
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	179,972	0	0	179,972 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	114,141	0	0	114,141 ***
083	Speech Pathology	2,600	0	0	2,600 ***
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	1,047,118	39,038	59,223	1,145,379 *
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	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,442,092	\$ 39,038	\$ 59,223	\$ 1,442,092

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 18,035	\$ 18,035										
010	Housekeeping	21,973	262	\$ 22,235									
060	Laundry and Linen	0	380	475	\$ 855								
065	Dietary	115,705	4,827	6,039	0	\$ 126,571							
155	Social Services	N/A	591	739	0	0	\$ 1,330						
160	Activities	N/A	1,602	2,004	0	0	0	\$ 3,606					
165	Administration	N/A	1,202	1,504	0	0	0	0	\$ 2,706	\$ 2,706			
166	Medical Records	26,525	270	338	0	0	0	0	27,134		\$ 27,134		
170	Inservice Education - Nursing	17,570	183	229	0	0	0	0	\$ 17,981				
ANCILLARY SERVICES													
075	Patient Supplies		22	27	0	0	0	0	0	49	36	360	\$ 445 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	154	169 ***
080	Physical Therapy		877	1,097	0	0	0	0	0	1,974	239	2,394	4,607 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		183	229	0	0	0	0	0	411	157	1,570	2,137 ***
083	Speech Pathology		175	219	0	0	0	0	0	395	15	155	565 ***
085	Pharmacy		5	6	0	0	0	0	0	11	191	1,915	2,117 ***
090	Laboratory		0	0	0	0	0	0	0	0	13	133	147 ***
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	16	159	175
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		7,456	9,328	855	126,571	1,330	3,606	17,981	167,127	2,024	20,294	189,446 *
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		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 199,808	\$ 18,035	\$ 22,235	\$ 855	\$ 126,571	\$ 1,330	\$ 3,606	\$ 17,981	\$ 169,968	\$ 2,706	\$ 27,134	\$ 199,808

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 56,483	\$ 56,483										
010	Housekeeping	4,991	820	\$ 5,811									
060	Laundry and Linen	39,747	1,190	124	\$ 41,062								
065	Dietary	69,574	15,118	1,578	0	\$ 86,271							
155	Social Services	700	1,850	193	0	0	\$ 2,743						
160	Activities	4,554	5,017	524	0	0	0	\$ 10,094					
165	Administration	N/A	3,765	393	0	0	0	0		\$ 4,158	\$ 4,158		
166	Medical Records	2,987	847	88	0	0	0	0		3,922		\$ 3,922	
170	Inservice Education - Nursing	465	572	60	0	0	0	0	\$ 1,097				
ANCILLARY SERVICES													
075	Patient Supplies	28,332	69	7	0	0	0	0	0	28,408	55	52	\$ 28,515
077	Specialized Support Surfaces	12,162	0	0	0	0	0	0	0	12,162	24	22	12,208
080	Physical Therapy	3,153	2,747	287	0	0	0	0	0	6,186	367	346	6,899
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	8,739	572	60	0	0	0	0	0	9,371	241	227	9,838
083	Speech Pathology	8,398	549	57	0	0	0	0	0	9,005	24	22	9,051
085	Pharmacy	151,487	15	2	0	0	0	0	0	151,504	293	277	152,074
090	Laboratory	10,560	0	0	0	0	0	0	0	10,560	20	19	10,600
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,593	0	0	0	0	0	0	0	12,593	24	23	12,640
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	104,501	23,351	2,438	41,062	86,271	2,743	10,094	1,097	271,556	3,110	2,934	277,600
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	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 519,426	\$ 56,483	\$ 5,811	\$ 41,062	\$ 86,271	\$ 2,743	\$ 10,094	\$ 1,097	\$ 511,345	\$ 4,158	\$ 3,922	\$ 519,426

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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)	\$ 21,163	83%							
	Property Tax (line 40)	4,430	17%	\$ 25,593						
005	Plant Operations and Maintenance			1,246	\$ 1,246					
010	Housekeeping			354	18	\$ 372				
060	Laundry and Linen			513	26	8	\$ 547			
065	Dietary			6,517	334	101	0	\$ 6,951		
155	Social Services			798	41	12	0	0	\$ 851	
160	Activities			2,162	111	33	0	0	0	\$ 2,307
165	Administration			1,623	83	25	0	0	0	0
166	Medical Records			365	19	6	0	0	0	0
170	Inservice Education - Nursing			247	13	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			30	2	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,184	61	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			247	13	4	0	0	0	0
083	Speech Pathology			237	12	4	0	0	0	0
085	Pharmacy			7	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			10,065	515	156	547	6,951	851	2,307
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 25,593	100%	\$ 25,593	\$ 1,246	\$ 372	\$ 547	\$ 6,951	\$ 851	\$ 2,307

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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 83% Of Total	Property Tax 17% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 21,163	83%							
	Property Tax (line 40)	4,430	17%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,731	\$ 1,731				
166	Medical Records				389		\$ 389			
170	Inservice Education - Nursing			\$ 263						
	ANCILLARY SERVICES									
075	Patient Supplies			0	32	23	5	\$ 60	\$ 49	\$ 10 ***
077	Specialized Support Surfaces			0	0	10	2	12	10	2 ***
080	Physical Therapy			0	1,263	153	34	1,450	1,199	251 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	263	100	23	386	319	67 ***
083	Speech Pathology			0	253	10	2	265	219	46 ***
085	Pharmacy			0	7	122	27	157	130	27 ***
090	Laboratory			0	0	9	2	10	9	2 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	10	2	12	10	2
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			263	21,655	1,295	291	23,241	19,218	4,023 *
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 25,593	100%	\$ 263	\$ 23,472	\$ 1,731	\$ 389	\$ 25,593	\$ 21,163	\$ 4,430

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 19% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,142												
055	Interest - Other	16												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	455,345												
	Total Costs Allocable as Administration	460,503	70%											
167	CDPH Licensing Fees	7,139	1%											
168	Professional Liability Insurance	63,714	10%											
169	Quality Assurance Fees	123,176	19%											
174	Caregiver Training	0	0%											
	Total	654,532	100%						\$ 654,532					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 49	\$ 28,408	\$ 32	\$ 28,489	8,686	\$ 6,111	\$ 95	\$ 845	\$ 1,635	\$ -
077	Specialized Support Surfaces			0	0	12,162	0	12,162	3,708	2,609	40	361	698	0
080	Physical Therapy			179,972	1,974	6,186	1,263	189,396	57,742	40,625	630	5,621	10,866	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			114,141	411	9,371	263	124,186	37,861	26,638	413	3,686	7,125	0
083	Speech Pathology			2,600	395	9,005	253	12,252	3,735	2,628	41	364	703	0
085	Pharmacy			0	11	151,504	7	151,522	46,195	32,501	504	4,497	8,693	0
090	Laboratory			0	0	10,560	0	10,560	3,219	2,265	35	313	606	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,593	0	12,593	3,839	2,701	42	374	723	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			1,145,379	167,127	271,556	21,655	1,605,718	489,545	344,425	5,339	47,654	92,127	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			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 654,532		\$ 1,442,092	\$ 169,968	\$ 511,345	\$ 23,472	\$ 2,146,878	\$ 654,532					
	Total Administrative Costs							\$ 654,532		\$ 460,503	\$ 7,139	\$ 63,714	\$ 123,176	\$ -
	Unit Cost Multiplier							0.30487625						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 29,840	\$ 8,081	\$ 2,121	\$ 40,041							
	TOTAL FACILITY COSTS							\$ 2,841,451						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	758									
010	Housekeeping	215	215								
060	Laundry and Linen	312	312	312							
065	Dietary	3,963	3,963	3,963							
155	Social Services	485	485	485							
160	Activities	1,315	1,315	1,315							
165	Administration	987	987	987							
166	Medical Records	222	222	222							
170	Inservice Education - Nursing	150	150	150							
	ANCILLARY SERVICES										
075	Patient Supplies	18	18	18						28,489	28,489
077	Specialized Support Surfaces									12,162	12,162
080	Physical Therapy	720	720	720						189,396	189,396
081	Respiratory Therapy									0	0
082	Occupational Therapy	150	150	150						124,186	124,186
083	Speech Pathology	144	144	144						12,252	12,252
085	Pharmacy	4	4	4						151,522	151,522
090	Laboratory									10,560	10,560
095	Home Health Services									0	0
100	Other Ancillary Services									12,593	12,593
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,121	6,121	6,121	125,360	37,608	1,151,619	1,151,619	1,151,619	1,605,718	1,605,718
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									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,564	14,806	14,591	125,360	37,608	1,151,619	1,151,619	1,151,619	2,146,878	2,146,878
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 39,038 0.033898364	\$ 59,223 0.051425862			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 18,035 1.21808726	\$ 22,235 1.52387696	\$ 855 0.00682429	\$ 126,571 3.36554468	\$ 1,330 0.00115477	\$ 3,606 0.00313097	\$ 17,981 0.01561393	\$ 2,706 0.00126058	\$ 27,134 0.01263869
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 56,483 3.81487235	\$ 5,811 0.39827274	\$ 41,062 0.32754867	\$ 86,271 2.29394528	\$ 2,743 0.00238219	\$ 10,094 0.00876530	\$ 1,097 0.00095255	\$ 4,158 0.00193694	\$ 3,922 0.00182699
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 25,593 1.64437163	\$ 1,246 0.08418436	\$ 372 0.02547046	\$ 547 0.00436548	\$ 6,951 0.18483320	\$ 851 0.00073870	\$ 2,307 0.00200287	\$ 263 0.00022846	\$ 1,731 0.00080639	\$ 389 0.00018138

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PLYMOUTH TOWER CARE AND LIVING CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1356588826

OSHPD Facility Number:

206331300

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	\$ 14,850	\$ 0	\$ 14,850	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,185	0	3,185	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	56,483	0	56,483	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 74,518	\$ 0	\$ 74,518	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 9,421	\$ 0	\$ 9,421	(Sch 3)
010	.20-.39	Fringe Benefits	6300	2,311	0	2,311	(Sch 3)
010	.79	Agency Staff	6300	10,593	(352)	10,241	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	4,639	352	4,991	(Sch 4)
010		Housekeeping - Total	6300	\$ 26,964	\$ 0	\$ 26,964	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 1,190	\$ 0	\$ 1,190	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	6,647	0	6,647	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	13,310	0	13,310	(Sch 5)
040		Property Taxes	7300	4,430	0	4,430	(Sch 5)
045		Property Insurance	7400	5,142	0	5,142	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	16	0	16	(Sch 6)
055		Interest - Other	7600	\$ 16	\$ 0	\$ 16	(Sch 6)
057		Subtotal 005 - 055		\$ 132,233	\$ 0	\$ 132,233	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	34,578	(34,578)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,169	34,578	39,747	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 39,747	\$ 0	\$ 39,747	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 94,446	\$ 0	\$ 94,446	(Sch 3)
065	.20-.39	Fringe Benefits	6500	21,259	0	21,259	(Sch 3)
065	.79	Agency Staff	6500	4,513	(4,513)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	65,061	4,513	69,574	(Sch 4)
065		Dietary - Total	6500	\$ 185,279	\$ 0	\$ 185,279	
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	28,332	0	28,332	(Sch 4)
075		Patient Supplies - Total	8100	\$ 28,332	\$ 0	\$ 28,332	
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	12,162	0	12,162	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 12,162	\$ 0	\$ 12,162	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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	\$ 147,924	\$ 0	\$ 147,924	(Sch 2)
080	.20-.39	Fringe Benefits	8200	32,048	0	32,048	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,153	0	3,153	(Sch 4)
080		Physical Therapy - Total	8200	\$ 183,125	\$ 0	\$ 183,125	
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	\$ 92,647	\$ 0	\$ 92,647	(Sch 2)
082	.20-.39	Fringe Benefits	8250	21,494	0	21,494	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	8,739	0	8,739	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 122,880	\$ 0	\$ 122,880	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 2,112	\$ 0	\$ 2,112	(Sch 2)
083	.20-.39	Fringe Benefits	8280	488	0	488	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	8,398	0	8,398	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,998	\$ 0	\$ 10,998	
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	151,487	0	151,487	(Sch 4)
085		Pharmacy - Total	8300	\$ 151,487	\$ 0	\$ 151,487	
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	10,560	0	10,560	(Sch 4)
090		Laboratory - Total	8400	\$ 10,560	\$ 0	\$ 10,560	
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	12,593	0	12,593	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,593	\$ 0	\$ 12,593	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

PLYMOUTH TOWER CARE AND LIVING CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1356588826

OSHPD Facility Number:

206331300

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		\$ 532,137	\$ 0	\$ 532,137	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 849,546	\$ 0	\$ 849,546	(Sch 2)
105	.20-.39	Fringe Benefits	6110	197,572	0	197,572	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	104,501	0	104,501	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,151,619	\$ 0	\$ 1,151,619	
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:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,151,619	\$ 0	\$ 1,151,619
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,045	\$ 0	\$ 31,045 (Sch 2)
155	.20-.39	Fringe Benefits	6600	7,993	0	7,993 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	700	0	700 (Sch 4)
155		Social Services - Total	6600	\$ 39,738	\$ 0	\$ 39,738

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH TOWER CARE AND LIVING CENTER

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

Provider NPI:
1356588826

OSHPD Facility Number:
206331300

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	\$ 48,049	\$ 0	\$ 48,049	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,174	0	11,174	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,554	0	4,554	(Sch 4)
160		Activities - Total	6700	\$ 63,777	\$ 0	\$ 63,777	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 169,926	\$ 0	\$ 169,926	(Sch 6)
165	.20-.39	Fringe Benefits	6900	14,670	0	14,670	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	270,749	0	270,749	(Sch 6)
165		Administration - Total	6900	\$ 455,345	\$ 0	\$ 455,345	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,294	\$ 0	\$ 21,294	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,231	0	5,231	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,987	0	2,987	(Sch 4)
166		Medical Records - Total	6900	\$ 29,512	\$ 0	\$ 29,512	
167		CDPH Licensing Fees	6900	\$ 7,139	\$ 0	\$ 7,139	(Sch 6)
168		Professional Liability Insurance	6900	\$ 63,714	\$ 0	\$ 63,714	(Sch 6)
169		Quality Assurance Fees	6900	\$ 123,176	\$ 0	\$ 123,176	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 14,241	\$ 0	\$ 14,241	(Sch 3)
170	.20-.39	Fringe Benefits	6800	3,329	0	3,329	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	465	0	465	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 18,035	\$ 0	\$ 18,035	
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		\$ 800,436	\$ 0	\$ 800,436	
200		Total		\$ 2,841,451	\$ 0	\$ 2,841,451	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 81,237	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(352)			(352)				
010	4	Housekeeping - Other - Nonlabor	352			352				
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	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	(34,578)		(34,578)					
060	4	Laundry and Linen - Other - Nonlabor	34,578		34,578					
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(4,513)	(4,513)						
065	4	Dietary - Other - Nonlabor	4,513	4,513						
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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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	0							
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	0							
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.	Description	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	\$0	0	0	0	0	0	0	0
			(To Sch 8)							

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLYMOUTH TOWER CARE AND LIVING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356588826		5
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	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$81,237	\$81,237

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PLYMOUTH TOWER CARE AND LIVING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1356588826	5		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$4,513	(\$4,513)	\$0	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo	65,061	4,513	69,574	
							To reclassify dietitian consultant expense to the appropriate cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$34,578	(\$34,578)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	5,169	34,578	39,747	
							To reclassify laundry service expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				
4	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$10,593	(\$352)	\$10,241	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	4,639	352	4,991	
							To reclassify medical waste disposal expense to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(i) and 52502(c)(1)				

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLYMOUTH TOWER CARE AND LIVING CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356588826		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
5	4.1	5	2	1	15	N/A	Medi-Cal Days		9,004	(417)	8,587	
							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 July 31, 2012 Report Date: August 8, 2012 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					