

**REPORT  
ON THE  
RATE SETTING AUDIT**

**PLYMOUTH VILLAGE  
REDLANDS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1982789343**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditors: Liza Bencriscutto and Laurie Plancarte**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 24, 2013

Gary Johnson  
Vice President of Financial Operations  
American Baptist Homes of the West  
6120 Stoneridge Mall Road, 3<sup>rd</sup> Floor  
Pleasanton, CA 94588

PLYMOUTH VILLAGE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1982789343  
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 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 Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

John Melton, 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section - Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility No.:  
206361301

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,752,534	\$ 139.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 576,867	\$ 45.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 428,976	\$ 34.19
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 116,767	\$ 9.31
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,202	\$ 0.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,506	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,517	\$ 2.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 471,324	\$ 37.57
11	Cost of Routine Service/Audited Total Costs	\$ 3,379,926	\$ 3,382,692	\$ 269.64
12	Total Patient Days (Adj )	12,545	12,545	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 269.42	\$ 269.64	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	3,498	3,441	
16	Medi-Cal Managed Care Days (Adj 8)		159	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility No.:  
206361301

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
PLYMOUTH VILLAGE

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

**Provider NPI:**  
1982789343

**OSHPD Facility No.:**  
206361301

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 33,880	\$ 33,880		
160	Activities	142,563		\$ 142,563	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,576,091	33,880	142,563	1,752,534 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,752,534</b>	<b>\$ 33,880</b>	<b>\$ 142,563</b>	<b>\$ 1,752,534</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
PLYMOUTH VILLAGE

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 31,565	\$ 31,565										
010	Housekeeping	131,049	107	\$ 131,156									
060	Laundry and Linen	39,387	1,653	6,892	\$ 47,932								
065	Dietary	299,363	3,805	15,862	16,774	\$ 335,804							
155	Social Services	N/A	1,985	8,275	0	0	\$ 10,260						
160	Activities	N/A	1,426	5,947	0	0	0	\$ 7,374					
165	Administration	N/A	3,155	13,154	0	0	0	0		\$ 16,309	\$ 16,309		
166	Medical Records	42,512	70	290	0	0	0	0		42,871		\$ 42,871	
170	Inservice Education - Nursing	65,894	0	0	0	0	0	0	\$ 65,894				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		477	1,988	0	0	0	0	0	2,465	224	590	\$ 3,279
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		685	2,858	0	0	0	0	0	3,543	1,621	4,262	9,426
081	Respiratory Therapy		0	0	0	0	0	0	0	0	174	459	633
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,283	3,372	4,655
083	Speech Pathology		0	0	0	0	0	0	0	0	284	746	1,030
085	Pharmacy		111	464	0	0	0	0	0	575	761	2,000	3,336
090	Laboratory		0	0	0	0	0	0	0	0	121	318	439
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		894	3,727	0	0	0	0	0	4,621	257	675	5,554
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		16,996	70,863	28,994	335,804	10,260	7,374	65,894	536,185	11,211	29,471	576,867 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	2,163	0	0	0	0	2,163	363	954	3,480
145	Other Nonreimbursable		201	837	0	0	0	0	0	1,037	9	23	1,069
	<b>TOTAL</b>	<b>\$ 609,770</b>	<b>\$ 31,565</b>	<b>\$ 131,156</b>	<b>\$ 47,932</b>	<b>\$ 335,804</b>	<b>\$ 10,260</b>	<b>\$ 7,374</b>	<b>\$ 65,894</b>	<b>\$ 550,590</b>	<b>\$ 16,309</b>	<b>\$ 42,871</b>	<b>\$ 609,770</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
PLYMOUTH VILLAGE

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 38,647	\$ 38,647										
010	Housekeeping	14,509	131	\$ 14,640									
060	Laundry and Linen	10,082	2,024	769	\$ 12,875								
065	Dietary	230,272	4,658	1,771	4,506	\$ 241,207							
155	Social Services	1,200	2,430	924	0	0	\$ 4,554						
160	Activities	544	1,747	664	0	0	0	\$ 2,954					
165	Administration	N/A	3,863	1,468	0	0	0	0		\$ 5,331	\$ 5,331		
166	Medical Records	0	85	32	0	0	0	0		117		\$ 117	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	51,233	584	222	0	0	0	0	0	52,039	73	2	\$ 52,114
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	400,717	839	319	0	0	0	0	0	401,875	530	12	402,417
081	Respiratory Therapy	43,938	0	0	0	0	0	0	0	43,938	57	1	43,996
082	Occupational Therapy	323,103	0	0	0	0	0	0	0	323,103	419	9	323,532
083	Speech Pathology	71,506	0	0	0	0	0	0	0	71,506	93	2	71,601
085	Pharmacy	190,394	136	52	0	0	0	0	0	190,582	249	5	190,836
090	Laboratory	30,459	0	0	0	0	0	0	0	30,459	40	1	30,499
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	54,785	1,095	416	0	0	0	0	0	56,296	84	2	56,382
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	140,008	20,810	7,910	7,788	241,207	4,554	2,954	0	425,231	3,665	81	428,976 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	88,356	0	0	581	0	0	0	0	88,937	119	3	89,058
145	Other Nonreimbursable	0	246	93	0	0	0	0	0	339	3	0	342
	<b>TOTAL</b>	<b>\$ 1,689,753</b>	<b>\$ 38,647</b>	<b>\$ 14,640</b>	<b>\$ 12,875</b>	<b>\$ 241,207</b>	<b>\$ 4,554</b>	<b>\$ 2,954</b>	<b>\$ -</b>	<b>\$ 1,684,304</b>	<b>\$ 5,331</b>	<b>\$ 117</b>	<b>\$ 1,689,753</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 131,153	98%							
	Property Tax (line 40)	2,473	2%	\$ 133,626						
005	Plant Operations and Maintenance			1,010	\$ 1,010					
010	Housekeeping			451	3	\$ 454				
060	Laundry and Linen			6,945	53	24	\$ 7,021			
065	Dietary			15,984	122	55	2,457	\$ 18,618		
155	Social Services			8,339	64	29	0	0	\$ 8,431	
160	Activities			5,993	46	21	0	0	0	\$ 6,059
165	Administration			13,255	101	46	0	0	0	0
166	Medical Records			292	2	1	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,003	15	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,880	22	10	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			467	4	2	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			3,756	29	13	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			71,408	544	245	4,247	18,618	8,431	6,059
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	317	0	0	0
145	Other Nonreimbursable			843	6	3	0	0	0	0
	<b>TOTAL</b>	<b>\$ 133,626</b>	<b>100%</b>	<b>\$ 133,626</b>	<b>\$ 1,010</b>	<b>\$ 454</b>	<b>\$ 7,021</b>	<b>\$ 18,618</b>	<b>\$ 8,431</b>	<b>\$ 6,059</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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 98% Of Total	Property Tax 2% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 131,153	98%							
	Property Tax (line 40)	2,473	2%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,401	\$ 13,401				
166	Medical Records				295		\$ 295			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,025	184	4	\$ 2,214	\$ 2,173	\$ 41
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,912	1,332	29	4,273	4,194	79
081	Respiratory Therapy			0	0	143	3	147	144	3
082	Occupational Therapy			0	0	1,054	23	1,077	1,058	20
083	Speech Pathology			0	0	233	5	238	234	4
085	Pharmacy			0	473	625	14	1,112	1,091	21
090	Laboratory			0	0	99	2	102	100	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	3,798	211	5	4,013	3,939	74
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	109,553	9,212	203	118,968	116,767	2,202
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	317	298	7	622	610	12
145	Other Nonreimbursable			0	852	7	0	860	844	16
	<b>TOTAL</b>	\$ 133,626	100%	\$ -	\$ 119,929	\$ 13,401	\$ 295	\$ 133,626	\$ 131,153	\$ 2,473

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
PLYMOUTH VILLAGE

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 93% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,700												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	682,936												
	Total Costs Allocable as Administration	685,636	93%											
167	CDPH Licensing Fees	12,374	2%											
168	Professional Liability Insurance	37,119	5%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	735,129	100%						\$ 735,129					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,465	\$ 52,039	\$ 2,025	\$ 56,529	10,117	\$ 9,436	\$ 170	\$ 511	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,543	401,875	2,912	408,330	73,082	68,162	1,230	3,690	0	0
081	Respiratory Therapy			0	0	43,938	0	43,938	7,864	7,335	132	397	0	0
082	Occupational Therapy			0	0	323,103	0	323,103	57,829	53,935	973	2,920	0	0
083	Speech Pathology			0	0	71,506	0	71,506	12,798	11,936	215	646	0	0
085	Pharmacy			0	575	190,582	473	191,630	34,298	31,989	577	1,732	0	0
090	Laboratory			0	0	30,459	0	30,459	5,452	5,084	92	275	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	4,621	56,296	3,798	64,715	11,583	10,803	195	585	0	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,752,534	536,185	425,231	109,553	2,823,503	505,346	471,324	8,506	25,517	0	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,163	88,937	317	91,417	16,362	15,260	275	826	0	0
145	Other Nonreimbursable			0	1,037	339	852	2,229	399	372	7	20	0	0
	<b>SUBTOTAL</b>	\$ 735,129		\$ 1,752,534	\$ 550,590	\$ 1,684,304	\$ 119,929	\$ 4,107,358	\$ 735,129					
	Total Administrative Costs							\$ 735,129		\$ 685,636	\$ 12,374	\$ 37,119	\$ -	\$ -
	Unit Cost Multiplier							0.17897857						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,180	\$ 5,449	\$ 13,697	\$ 78,325							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,920,812						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
PLYMOUTH VILLAGE

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj 6)	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	121									
010	Housekeeping	54	54								
060	Laundry and Linen	832	832								
065	Dietary	1,915	1,915	1,915	53,430						
155	Social Services	999	999	999							
160	Activities	718	718	718							
165	Administration	1,588	1,588	1,588							
166	Medical Records	35	35	35							
170	Inservice Education - Nursing	0	0	0							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	240	240	240						56,529	56,529
077	Specialized Support Surfaces									0	0
080	Physical Therapy	345	345	345						408,330	408,330
081	Respiratory Therapy									43,938	43,938
082	Occupational Therapy	0	0	0						323,103	323,103
083	Speech Pathology	0	0	0						71,506	71,506
085	Pharmacy	56	56	56						191,630	191,630
090	Laboratory									30,459	30,459
095	Home Health Services									0	0
100	Other Ancillary Services	450	450	450						64,715	64,715
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,555	8,555	8,555	92,352	37,587	1,716,099	1,716,099	1,716,099	2,823,503	2,823,503
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	0	0	0	6,890					91,417	91,417
145	Other Nonreimbursable	101	101	101						2,229	2,229
	<b>TOTAL STATISTICS</b>	<b>16,009</b>	<b>15,888</b>	<b>15,834</b>	<b>152,672</b>	<b>37,587</b>	<b>1,716,099</b>	<b>1,716,099</b>	<b>1,716,099</b>	<b>4,107,358</b>	<b>4,107,358</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 33,880 0.019742451	\$ 142,563 0.083073879			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 31,565 1.98671954	\$ 131,156 8.28320594	\$ 47,932 0.31395133	\$ 335,804 8.93405505	\$ 10,260 0.00597848	\$ 7,374 0.00429684	\$ 65,894 0.03839755	\$ 16,309 0.00397059	\$ 42,871 0.01043772
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 38,647 2.43246475	\$ 14,640 0.92461495	\$ 12,875 0.08433171	\$ 241,207 6.41728924	\$ 4,554 0.00265353	\$ 2,954 0.00172157	\$ - 0.00000000	\$ 5,331 0.00129793	\$ 117 0.00002861
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 133,626 8.34692985	\$ 1,010 0.06356864	\$ 454 0.02868302	\$ 7,021 0.04599009	\$ 18,618 0.49533836	\$ 8,431 0.00491274	\$ 6,059 0.00353088	\$ - 0.00000000	\$ 13,401 0.00326278	\$ 295 0.00007191

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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	\$ 20,588	\$ 0	\$ 20,588	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,977	0	10,977	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	38,647	0	38,647	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 70,212	\$ 0	\$ 70,212	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 86,053	\$ 0	\$ 86,053	(Sch 3)
010	.20-.39	Fringe Benefits	6300	44,996	0	44,996	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,509	0	14,509	(Sch 4)
010		Housekeeping - Total	6300	\$ 145,558	\$ 0	\$ 145,558	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 104,647	\$ 0	\$ 104,647	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	10,696	0	10,696	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	2,473	0	2,473	(Sch 5)
045		Property Insurance	7400	2,700	0	2,700	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	15,810	0	15,810	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 352,096	\$ 0	\$ 352,096	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 28,921	\$ (573)	\$ 28,348	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,262	(223)	11,039	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,686	(604)	10,082	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 50,869	\$ (1,400)	\$ 49,469	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 171,319	\$ 0	\$ 171,319	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,335	0	78,335	(Sch 3)
065	.79	Agency Staff	6500	49,709	0	49,709	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	230,272	0	230,272	(Sch 4)
065		Dietary - Total	6500	\$ 529,635	\$ 0	\$ 529,635	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
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	51,233	0	51,233	(Sch 4)
075		Patient Supplies - Total	8100	\$ 51,233	\$ 0	\$ 51,233	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	400,717	0	400,717	(Sch 4)
080		Physical Therapy - Total	8200	\$ 400,717	\$ 0	\$ 400,717	
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	43,938	0	43,938	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 43,938	\$ 0	\$ 43,938	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	323,103	0	323,103	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 323,103	\$ 0	\$ 323,103	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	71,506	0	71,506	(Sch 4)
083		Speech Pathology - Total	8280	\$ 71,506	\$ 0	\$ 71,506	
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	190,394	0	190,394	(Sch 4)
085		Pharmacy - Total	8300	\$ 190,394	\$ 0	\$ 190,394	
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	30,459	0	30,459	(Sch 4)
090		Laboratory - Total	8400	\$ 30,459	\$ 0	\$ 30,459	
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	54,785	0	54,785	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 54,785	\$ 0	\$ 54,785	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,166,135	\$ 0	\$ 1,166,135	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 960,889	0	\$ 960,889	(Sch 2)
105	.20-.39	Fringe Benefits	6110	528,514	0	528,514	(Sch 2)
105	.49	Agency Staff	6110	86,688	0	86,688	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,008	0	140,008	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,716,099	\$ 0	\$ 1,716,099	
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 VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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)
		<b>Other Nonreimbursable</b>				
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	88,356	0	88,356 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 88,356	\$ 0	\$ 88,356
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		<b>Subtotal 105 - 145</b>		\$ 1,804,455	\$ 0	\$ 1,804,455
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 24,765	\$ 0	\$ 24,765 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,115	0	9,115 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,200	0	1,200 (Sch 4)
155		Social Services - Total	6600	\$ 35,080	\$ 0	\$ 35,080

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
PLYMOUTH VILLAGE

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

Provider NPI:  
1982789343

OSHPD Facility Number:  
206361301

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	\$ 92,752	\$ 0	\$ 92,752	(Sch 2)
160	.20-.39	Fringe Benefits	6700	49,811	0	49,811	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,536	(992)	544	(Sch 4)
160		Activities - Total	6700	\$ 144,099	\$ (992)	\$ 143,107	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 173,695	\$ 0	\$ 173,695	(Sch 6)
165	.20-.39	Fringe Benefits	6900	84,963	0	84,963	(Sch 6)
165	.49	Agency Staff	6900	343	0	343	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	423,935	0	423,935	(Sch 6)
165		Administration - Total	6900	\$ 682,936	\$ 0	\$ 682,936	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 22,096	\$ 0	\$ 22,096	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,416	0	20,416	(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	\$ 42,512	\$ 0	\$ 42,512	
167		CDPH Licensing Fees	6900	\$ 12,374	\$ 0	\$ 12,374	(Sch 6)
168		Professional Liability Insurance	6900	\$ 37,119	\$ 0	\$ 37,119	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,171	\$ 0	\$ 48,171	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,723	0	17,723	(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	\$ 65,894	\$ 0	\$ 65,894	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,020,014	\$ (992)	\$ 1,019,022	
200		<b>Total</b>		\$ 4,923,204	\$ (2,392)	\$ 4,920,812	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 618,192	
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
PLYMOUTH VILLAGE

Provider NPI:  
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OSHPD Facility Number:  
206361301

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	(573)			(573)				
060	2	Laundry and Linen - Fringe Benefits	(223)			(223)				
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(604)	(392)		(212)				
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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Provider NPI:  
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Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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
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							

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
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	(992)		(992)					
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							

Provider Name:  
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Provider NPI:  
1982789343

OSHPD Facility Number: 206361301  
Fiscal Period: OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 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
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200			<u>(\$2,392)</u>	<u>(392)</u>	<u>(992)</u>	<u>(1,008)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total	(To Sch 8)							

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PLYMOUTH VILLAGE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1982789343	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.				
1	N/A			8	210	N/A	<p><u>MEMORANDUM ADJUSTMENT</u></p> <p>Group Health Insurance                      To include Group Health Insurance in the audit report for information purposes only.                      42 CFR 413.20 and 413.24                      CMS Pub. 15-1, Sections 2300 and 2304</p>	\$0	\$618,192	\$618,192

Provider Name							Fiscal Period	Provider NPI	Adjustments		
PLYMOUTH VILLAGE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1982789343	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.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
2	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To abate extra laundry income against its related expense. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 202.2 and 2328	\$10,686	(\$392)	\$10,294 *	
3	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To abate miscellaneous activities income against its related expense. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 202.2 and 2328	\$1,536	(\$992)	\$544	
4	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$28,921	(\$573)	\$28,348	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	11,262	(223)	11,039	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To adjust laundry and linen cost to reflect the audited apportionment factor and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	* 10,294	(212)	10,082	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLYMOUTH VILLAGE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982789343		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
5	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	1,381	(1,260)	121	
	10.7	010	1,2	7	010	N/A	Housekeeping	84	(30)	54	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	508	324	832	
	10.7	065	1,2,3	7	065	N/A	Dietary	4,333	(2,418)	1,915	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	250	(10)	240	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	491	(146)	345	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	75	(75)	0	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	75	(75)	0	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	99	(43)	56	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	50	400	450	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	23,717	(15,162)	8,555	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	144	(144)	0	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	101	101	
	10.7	155	1,2,3	7	155	N/A	Social Services	380	619	999	
	10.7	160	1,2,3	7	160	N/A	Activities	380	338	718	
	10.7	165	1,2,3	7	165	N/A	Administration	855	733	1,588	
	10.7	166	1,2,3	7	166	N/A	Medical Records	120	(85)	35	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	268	(268)	0	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	33,210	(17,201)	16,009	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	31,829	(15,941)	15,888	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	31,745	(15,911)	15,834	
To adjust square footage for proper cost determination. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
6	10.7	065	0	7	065	N/A	Dietary (Pounds of Laundry)	15,314	38,116	53,430	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	114,556	38,116	152,672	
To adjust laundry and linen statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLYMOUTH VILLAGE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1982789343		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.					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
7	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 10/1/2010 through 09/30/2011 Payment Period: 10/1/2010 through 12/31/2012 Report Date: 1/28/2013 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 51511	3,498	(57)	3,441	
8	Not Reported			1	16	N/A	Medi-Cal Managed Care Days 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	159	159	