

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 16, 2014

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

PLOTT NURSING HOME
NATIONAL PROVIDER IDENTIFIER (NPI) 1649271339
FISCAL PERIOD ENDED DECEMBER 31, 2012

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 that include a summary of the total due the State in the amount of \$18,149, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

cc: Terry E. Steege
Finance Director

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility No.:
206361299

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,859,587	\$ 74.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,161,277	\$ 17.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,563,902	\$ 24.03
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 127,644	\$ 1.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,992	\$ 0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 55,285	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 272,243	\$ 4.18
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 936,416	\$ 14.39
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,510,289	\$ 23.21
11	Cost of Routine Service/Audited Total Costs	\$ 10,511,664	\$ 10,537,636	\$ 161.95
12	Total Patient Days (Adj 5)	65,035	65,068	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 161.63	\$ 161.95	
14	Overpayments (Adjs 8,9)	\$ 0	\$ (18,149)	
15	Medi-Cal Days (Adj 6)	48,844	48,779	
16	Medi-Cal Managed Care Days (Adj 7)		1,238	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility No.:
206361299

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility No.:
206361299

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 71,734	\$ 71,734		
160	Activities	147,871		\$ 147,871	
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	239,909	0	0	239,909
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	231,796	0	0	231,796
083	Speech Pathology	36,591	0	0	36,591
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	4,639,982	71,734	147,871	4,859,587 *
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	31,730	0	0	31,730
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,399,613	\$ 71,734	\$ 147,871	\$ 5,399,613

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
PLOTT NURSING HOME

NPI:
1649271339

OSHPD Facility Number:
206361299

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 113,500	\$ 113,500										
010	Housekeeping	271,226	324	\$ 271,550									
060	Laundry and Linen	171,528	5,277	12,660	\$ 189,465								
065	Dietary	461,169	13,447	32,263	0	\$ 506,879							
155	Social Services	N/A	288	691	0	0	\$ 979						
160	Activities	N/A	4,133	9,917	0	0	0	\$ 14,050					
165	Administration	N/A	9,226	22,138	0	0	0	0		\$ 31,364	\$ 31,364		
166	Medical Records	112,117	0	0	0	0	0	0		112,117		\$ 112,117	
170	Inservice Education - Nursing	70,722	606	1,455	0	0	0	0	\$ 72,783				
	ANCILLARY SERVICES												
075	Patient Supplies		222	533	0	0	0	0	0	755	32	114	\$ 901
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	8	27	34
080	Physical Therapy		1,972	4,731	0	0	0	0	0	6,703	979	3,498	11,180
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	860	3,072	3,932
083	Speech Pathology		0	0	0	0	0	0	0	0	136	485	621
085	Pharmacy		0	0	0	0	0	0	0	0	755	2,699	3,454
090	Laboratory		0	0	0	0	0	0	0	0	92	329	420
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	99	355	454
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		73,127	175,459	189,465	506,879	979	14,050	72,783	1,032,743	28,097	100,438	1,161,277 *
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		336	807	0	0	0	0	0	1,143	133	476	1,752
145	Other Nonreimbursable		4,541	10,896	0	0	0	0	0	15,437	175	624	16,236
	TOTAL	\$ 1,200,262	\$ 113,500	\$ 271,550	\$ 189,465	\$ 506,879	\$ 979	\$ 14,050	\$ 72,783	\$ 1,056,781	\$ 31,364	\$ 112,117	\$ 1,200,262

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PLOTT NURSING HOME

NPI:
1649271339

OSHPD Facility Number:
206361299

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 524,833	\$ 524,833										
010	Housekeeping	71,833	1,499	\$ 73,332									
060	Laundry and Linen	63,471	24,399	3,419	\$ 91,289								
065	Dietary	661,395	62,178	8,713	0	\$ 732,285							
155	Social Services	1,086	1,332	187	0	0	\$ 2,605						
160	Activities	5,936	19,111	2,678	0	0	0	\$ 27,725					
165	Administration	N/A	42,664	5,978	0	0	0	0		\$ 48,642	\$ 48,642		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	0	2,804	393	0	0	0	0	\$ 3,196				
ANCILLARY SERVICES													
075	Patient Supplies	6,313	1,027	144	0	0	0	0	0	7,484	50	0	\$ 7,534
077	Specialized Support Surfaces	2,027	0	0	0	0	0	0	0	2,027	12	0	2,039
080	Physical Therapy	3,558	9,118	1,278	0	0	0	0	0	13,954	1,518	0	15,472
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	1,333	0	1,333
083	Speech Pathology	0	0	0	0	0	0	0	0	0	210	0	210
085	Pharmacy	203,646	0	0	0	0	0	0	0	203,646	1,171	0	204,817
090	Laboratory	24,788	0	0	0	0	0	0	0	24,788	143	0	24,931
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,757	0	0	0	0	0	0	0	26,757	154	0	26,911
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	277,696	338,147	47,383	91,289	732,285	2,605	27,725	3,196	1,520,327	43,575	0	1,563,902 *
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	679	1,554	218	0	0	0	0	0	2,451	206	0	2,658
145	Other Nonreimbursable	0	20,999	2,942	0	0	0	0	0	23,941	271	0	24,212
	TOTAL	\$ 1,874,018	\$ 524,833	\$ 73,332	\$ 91,289	\$ 732,285	\$ 2,605	\$ 27,725	\$ 3,196	\$ 1,825,376	\$ 48,642	\$ 0	\$ 1,874,018

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 137,396	71%							
	Property Tax (line 40)	54,888	29%	\$ 192,284						
005	Plant Operations and Maintenance			8,691	\$ 8,691					
010	Housekeeping			524	25	\$ 549				
060	Laundry and Linen			8,535	404	26	\$ 8,965			
065	Dietary			21,751	1,030	65	0	\$ 22,845		
155	Social Services			466	22	1	0	0	\$ 490	
160	Activities			6,685	316	20	0	0	0	\$ 7,022
165	Administration			14,924	706	45	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			981	46	3	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			359	17	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,190	151	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			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			118,288	5,599	355	8,965	22,845	490	7,022
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			544	26	2	0	0	0	0
145	Other Nonreimbursable			7,346	348	22	0	0	0	0
	TOTAL	\$ 192,284	100%	\$ 192,284	\$ 8,691	\$ 549	\$ 8,965	\$ 22,845	\$ 490	\$ 7,022

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 71% Of Total	Property Tax 29% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 137,396	71%							
	Property Tax (line 40)	54,888	29%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,676	\$ 15,676				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 1,030						
ANCILLARY SERVICES										
075	Patient Supplies			0	377	16	0	\$ 393	\$ 281	\$ 112
077	Specialized Support Surfaces			0	0	4	0	4	3	1
080	Physical Therapy			0	3,350	489	0	3,839	2,743	1,096
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	430	0	430	307	123
083	Speech Pathology			0	0	68	0	68	48	19
085	Pharmacy			0	0	377	0	377	270	108
090	Laboratory			0	0	46	0	46	33	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	50	0	50	35	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,030	164,594	14,043	0	178,637	127,644	50,992
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	571	67	0	638	456	182
145	Other Nonreimbursable			0	7,715	87	0	7,803	5,575	2,227
	TOTAL	\$ 192,284	100%	\$ 1,030	\$ 176,608	\$ 15,676	\$ 0	\$ 192,284	\$ 137,396	\$ 54,888

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PLOTT NURSING HOME

NPI:
1649271339

OSHPD Facility Number:
206361299

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 54% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 70,287												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,615,627												
	Total Costs Allocable as Administration	1,685,914	54%											
167	CDPH Licensing Fees	61,714	2%											
168	Professional Liability Insurance	303,901	10%											
169	Quality Assurance Fees	1,045,308	34%											
174	Caregiver Training	0	0%											
	Total	3,096,837	100%						\$ 3,096,837					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 755	\$ 7,484	\$ 377	\$ 8,616	3,155	\$ 1,717	\$ 63	\$ 310	\$ 1,065	\$ 0
077	Specialized Support Surfaces			0	0	2,027	0	2,027	742	404	15	73	251	0
080	Physical Therapy			239,909	6,703	13,954	3,350	263,917	96,627	52,604	1,926	9,482	32,616	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			231,796	0	0	0	231,796	84,867	46,201	1,691	8,328	28,646	0
083	Speech Pathology			36,591	0	0	0	36,591	13,397	7,293	267	1,315	4,522	0
085	Pharmacy			0	0	203,646	0	203,646	74,560	40,590	1,486	7,317	25,167	0
090	Laboratory			0	0	24,788	0	24,788	9,076	4,941	181	891	3,063	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,757	0	26,757	9,796	5,333	195	961	3,307	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			4,859,587	1,032,743	1,520,327	164,594	7,577,251	2,774,233	1,510,289	55,285	272,243	936,416	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			31,730	1,143	2,451	571	35,895	13,142	7,155	262	1,290	4,436	0
145	Other Nonreimbursable			0	15,437	23,941	7,715	47,094	17,242	9,387	344	1,692	5,820	0
	SUBTOTAL	\$ 3,096,837		\$ 5,399,613	\$ 1,056,781	\$ 1,825,376	\$ 176,608	\$ 8,458,378	\$ 3,096,837					
	Total Administrative Costs							\$ 3,096,837		\$ 1,685,914	\$ 61,714	\$ 303,901	\$ 1,045,308	\$ 0
	Unit Cost Multiplier							0.36612658						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 143,481	\$ 48,642	\$ 15,676	\$ 207,799						
	TOTAL FACILITY COSTS							\$ 11,763,014						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PLOTT NURSING HOME

NPI:
1649271339

OSHPD Facility Number:
206361299

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
					(Adj 3)	(Adj 4)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,790									
010	Housekeeping	108	108								
060	Laundry and Linen	1,758	1,758	1,758							
065	Dietary	4,480	4,480	4,480							
155	Social Services	96	96	96							
160	Activities	1,377	1,377	1,377							
165	Administration	3,074	3,074	3,074							
166	Medical Records										
170	Inservice Education - Nursing	202	202	202							
	ANCILLARY SERVICES										
075	Patient Supplies	74	74	74						8,616	8,616
077	Specialized Support Surfaces									2,027	2,027
080	Physical Therapy	657	657	657						263,917	263,917
081	Respiratory Therapy									0	0
082	Occupational Therapy									231,796	231,796
083	Speech Pathology									36,591	36,591
085	Pharmacy									203,646	203,646
090	Laboratory									24,788	24,788
095	Home Health Services									0	0
100	Other Ancillary Services									26,757	26,757
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	24,364	24,364	24,364	130,070	193,680	4,917,678	4,917,678	4,917,678	7,577,251	7,577,251
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	112	112	112						35,895	35,895
145	Other Nonreimbursable	1,513	1,513	1,513						47,094	47,094
	TOTAL STATISTICS	39,605	37,815	37,707	130,070	193,680	4,917,678	4,917,678	4,917,678	8,458,378	8,458,378
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 71,734 0.014586966	\$ 147,871 0.030069273			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 113,500 3.00145445	\$ 271,550 7.20158477	\$ 189,465 1.45663829	\$ 506,879 2.61709322	\$ 979 0.00019918	\$ 14,050 0.00285696	\$ 72,783 0.01480028	\$ 31,364 0.00370806	\$ 112,117 0.01325514
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 524,833 13.87896337	\$ 73,332 1.94478288	\$ 91,289 0.70184628	\$ 732,285 3.78090347	\$ 2,605 0.00052974	\$ 27,725 0.00563788	\$ 3,196 0.00064998	\$ 48,642 0.00575077	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 192,284 4.85504356	\$ 8,691 0.22981695	\$ 549 0.01456401	\$ 8,965 0.06892280	\$ 22,845 0.11795447	\$ 490 0.00009955	\$ 7,022 0.00142789	\$ 1,030 0.00020947	\$ 15,676 0.00185327	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 84,252	\$ 0	\$ 84,252	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,248	0	29,248	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	524,833	0	524,833	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 638,333	\$ 0	\$ 638,333	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 204,440	\$ 0	\$ 204,440	(Sch 3)
010	.20-.39	Fringe Benefits	6300	66,786	0	66,786	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	71,833	0	71,833	(Sch 4)
010		Housekeeping - Total	6300	\$ 343,059	\$ 0	\$ 343,059	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 107,233	\$ 0	\$ 107,233	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,802	0	12,802	(Sch 5)
025		Depreciation: Equipment	7140	17,361	0	17,361	(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	54,888	0	54,888	(Sch 5)
045		Property Insurance	7400	70,287	0	70,287	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,243,963	\$ 0	\$ 1,243,963	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 129,560	\$ 0	\$ 129,560	(Sch 3)
060	.20-.39	Fringe Benefits	6400	41,968	0	41,968	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	63,471	0	63,471	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 234,999	\$ 0	\$ 234,999	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 351,013	\$ 0	\$ 351,013	(Sch 3)
065	.20-.39	Fringe Benefits	6500	110,156	0	110,156	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	661,395	0	661,395	(Sch 4)
065		Dietary - Total	6500	\$ 1,122,564	\$ 0	\$ 1,122,564	
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	6,313	0	6,313	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,313	\$ 0	\$ 6,313	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	2,027	0	2,027	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,027	\$ 0	\$ 2,027	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 183,600	\$ 0	\$ 183,600	(Sch 2)
080	.20-.39	Fringe Benefits	8200	56,309	0	56,309	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	3,558	0	3,558	(Sch 4)
080		Physical Therapy - Total	8200	\$ 243,467	\$ 0	\$ 243,467	
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	\$ 186,684	\$ 0	\$ 186,684	(Sch 2)
082	.20-.39	Fringe Benefits	8250	45,112	0	45,112	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 231,796	\$ 0	\$ 231,796	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 30,823	\$ 0	\$ 30,823	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,768	0	5,768	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 36,591	\$ 0	\$ 36,591	
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	203,646	0	203,646	(Sch 4)
085		Pharmacy - Total	8300	\$ 203,646	\$ 0	\$ 203,646	
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	24,788	0	24,788	(Sch 4)
090		Laboratory - Total	8400	\$ 24,788	\$ 0	\$ 24,788	
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	26,757	0	26,757	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,757	\$ 0	\$ 26,757	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 775,385	\$ 0	\$ 775,385	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,498,323	\$ 0	\$ 3,498,323	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,141,659	0	1,141,659	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	277,696	0	277,696	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,917,678	\$ 0	\$ 4,917,678	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 22,843	\$ 0	\$ 22,843
140	.20-.39	Fringe Benefits	8900	8,887	0	8,887
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	679	0	679
140		Beauty and Barber - Total	8900	\$ 32,409	\$ 0	\$ 32,409
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,950,087	\$ 0	\$ 4,950,087
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 55,354	\$ 0	\$ 55,354
155	.20-.39	Fringe Benefits	6600	16,380	0	16,380
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	1,086	0	1,086
155		Social Services - Total	6600	\$ 72,820	\$ 0	\$ 72,820

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLOTT NURSING HOME

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1649271339

OSHPD Facility Number:
206361299

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 110,152	\$ 0	\$ 110,152	(Sch 2)
160	.20-.39	Fringe Benefits	6700	37,719	0	37,719	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,936	0	5,936	(Sch 4)
160		Activities - Total	6700	\$ 153,807	\$ 0	\$ 153,807	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 310,010	\$ 0	\$ 310,010	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,409	0	71,409	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,234,238	(30)	1,234,208	(Sch 6)
165		Administration - Total	6900	\$ 1,615,657	\$ (30)	\$ 1,615,627	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 85,113	\$ 0	\$ 85,113	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,004	0	27,004	(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	\$ 112,117	\$ 0	\$ 112,117	
167		CDPH Licensing Fees	6900	\$ 61,714	\$ 0	\$ 61,714	(Sch 6)
168		Professional Liability Insurance	6900	\$ 303,901	\$ 0	\$ 303,901	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,045,308	\$ 0	\$ 1,045,308	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,810	\$ 0	\$ 55,810	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,912	0	14,912	(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	\$ 70,722	\$ 0	\$ 70,722	
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		\$ 3,436,046	\$ (30)	\$ 3,436,016	
200		Total		\$ 11,763,044	\$ (30)	\$ 11,763,014	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 40,783
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
PLOTT NURSING HOME

NPI:
1649271339

OSHPD Facility Number:
206361299

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	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	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name							Fiscal Period		NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1649271339		9
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purpose only. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$40,783	\$40,783	

Provider Name							Fiscal Period	NPI	Adjustments	
PLOTT NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649271339	9	
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 COSTS</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Plott Management Corporation Home Office Cost Report for fiscal periods ended January 31, 2012 and January 31, 2013. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,234,238	(\$30)	\$1,234,208

Provider Name							Fiscal Period	NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649271339		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED STATISTICS										
3	10.7	105	4	7	105	Laundry and Linen (Pounds of Laundry)	0	130,070	130,070	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	130,070	130,070	
To establish pounds of laundry statistics to agree with the provider's records.										
42 CFR 413.24 and 413.50										
CMS Pub. 15-1, Sections 2304 and 2306										
4	10.7	105	5	7	105	Dietary (Meals Served)	0	193,680	193,680	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	193,680	193,680	
To establish meals served statistics to agree with the provider's records.										
42 CFR 413.24 and 413.50										
CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1649271339		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
5	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	65,035	33	65,068
6	4.1	5	2	1	15		Medi-Cal Days Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through January 31, 2014 Report Date: February 14, 2014 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	48,844	(65)	48,779
7	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,238	1,238

Provider Name							Fiscal Period			NPI		Adjustments
PLOTT NURSING HOME							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1649271339		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Not Reported			1	14		Overpayments		\$0			
8							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$16,624		
9							To recover transportation fees charged to patients by the provider against the Share of Cost. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			<u>1,525</u> \$18,149	\$18,149	