APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

PLYMOUTH SQUARE
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255336533

FISCAL PERIOD ENDED
NOVEMBER 30, 2010

Audits Section – Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Diem Mi Ly

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

January 2, 2013

Gary Wiemers, Administrator
Plymouth Square
1319 North Madison Street
Stockton, CA 95202

In the Matter of:

PLYMOUTH SQUARE
NATIONAL PROVIDER IDENTIFIER (NPI): 1255336533
FISCAL PERIOD ENDED: NOVEMBER 30, 2010
CASE NUMBER: NF12-1110-1083K-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on October 17, 2012, the following revisions are made to the Medi-Cal audit report dated March 23, 2012.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 2,044,617	$ 158.79
Revision	14,177	1.10
Revised Cost and Cost Per Day	$ 2,058,794	$ 159.89

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

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cc: Jackie Dizon-Ng
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William J. Azevedo
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility No.:
206390987

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,181,430	$ 1,181,430	$ 91.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 286,380	$ 286,380	$ 22.24
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 246,732	$ 246,732	$ 19.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 32,556	$ 32,556	$ 2.53
5	Property Taxes (Sch. 5, Ln. 105)	$ 23	$ 23	$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 5,314	$ 5,314	$ 0.41
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 10,606	$ 24,694	$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 27,346	$ 27,346	$ 2.12
10	Cost of Administration (Sch. 6, Ln. 105)	$ 254,231	$ 254,319	$ 19.75
11	Cost of Routine Service/Audited Total Costs	$ 2,044,617.78	$ 2,058,794.34	$ 159.89
12	Total Patient Days (Rev)	12,876	12,876	
13	Cost Per Patient Day (Cost Divided by Days)	$ 158.79	$ 159.89	
14	Overpayments (Rev)	$ 202	$ 202	
15	Medi-Cal Days (Rev)	7,186	7,186	
16	Medi-Cal Managed Care Days (Rev)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility No.:
206390987

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility No.:
206390987

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 14,439	$ 14,439			
160	Activities	111,662		$ 111,662		
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	129,210	0	0	129,210	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	114,239	0	0	114,239	
083	Speech Pathology	20,745	0	0	20,745	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,075,337	12,148	93,945	1,181,430	*
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	360,402	2,291	17,717	380,410	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,826,034	$ 14,439	$ 111,662	$ 1,826,034	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: PLYMOUTH SQUARE
Provider NPI: 1255336533
OSHPD Facility Number: 206390987
Fiscal Period: DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 131,563	$ 131,563											
010	Housekeeping	130,514	536	$ 131,050										
060	Laundry and Linen	30,733	1,789	1,789	$ 34,311									
065	Dietary	388,888	9,644	9,646	731	$ 408,910								
155	Social Services	N/A	3,181	3,182	0	0	$ 6,363							
160	Activities	N/A	3,181	3,182	0	5,227	0	$ 11,591						
165	Administration	N/A	1,747	1,748	0	18,378	0	0		$ 21,873	$ 21,873			
166	Medical Records	56,780	480	480	0	0	0	0		57,739		$ 57,739		
170	Inservice Education - Nursing	16,972	308	308	0	0	0	0	$ 17,589					
	ANCILLARY SERVICES													
075	Patient Supplies		761	761	0	0	0	0	0	1,522	267	705	$ 2,494	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		661	661	0	0	0	0	0	1,322	851	2,245	4,418	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	7	18	25	
082	Occupational Therapy		0	0	0	0	0	0	0	0	735	1,940	2,674	
083	Speech Pathology		0	0	0	0	0	0	0	0	133	351	484	
085	Pharmacy		120	120	0	0	0	0	0	240	378	998	1,616	
090	Laboratory		0	0	0	0	0	0	0	0	16	43	60	
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	20	52	72	
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		16,325	16,328	27,374	156,988	5,354	9,752	14,798	246,919	10,842	28,619	286,380	*
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		92,829	92,845	6,206	223,385	1,010	1,839	2,791	420,904	8,570	22,622	452,096	
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	4,931	0	0	0	4,931	55	145	5,132	
	TOTAL	$ 755,450	$ 131,563	$ 131,050	$ 34,311	$ 408,910	$ 6,363	$ 11,591	$ 17,589	$ 675,838	$ 21,873	$ 57,739	$ 755,450	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: PLYMOUTH SQUARE
Provider NPI: 1255336533
OSHPD Facility Number: 206390987
Fiscal Period: DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 266,357	$ 266,357											
010	Housekeeping	27,928	1,085	$ 29,013										
060	Laundry and Linen	32,525	3,622	396	$ 36,543									
065	Dietary	270,745	19,526	2,136	779	$ 293,185								
155	Social Services	395	6,441	704	0	0	$ 7,540							
160	Activities	9,092	6,441	704	0	3,748	0	$ 19,985						
165	Administration	N/A	3,537	387	0	13,177	0	0		$ 17,101	$ 17,101			
166	Medical Records	9,719	971	106	0	0	0	0		10,796		$ 10,796		
170	Inservice Education - Nursing	625	624	68	0	0	0	0	$ 1,318					
	ANCILLARY SERVICES													
075	Patient Supplies	37,589	1,541	169	0	0	0	0	0	39,298	209	132	$ 39,639	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	1,338	146	0	0	0	0	0	1,484	665	420	2,569	
081	Respiratory Therapy	1,084	0	0	0	0	0	0	0	1,084	5	3	1,093	
082	Occupational Therapy	457	0	0	0	0	0	0	0	457	574	363	1,394	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	104	66	170	
085	Pharmacy	58,363	243	27	0	0	0	0	0	58,632	296	187	59,114	
090	Laboratory	2,564	0	0	0	0	0	0	0	2,564	13	8	2,585	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	3,069	0	0	0	0	0	0	0	3,069	15	10	3,094	
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	30,257	33,051	3,615	29,155	112,559	6,344	16,814	1,108	232,904	8,477	5,351	246,732	*
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	42,789	187,938	20,555	6,609	160,165	1,196	3,171	209	422,633	6,700	4,230	433,563	
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	3,535	0	0	0	3,535	43	27	3,606	
	TOTAL	$ 793,558	$ 266,357	$ 29,013	$ 36,543	$ 293,185	$ 7,540	$ 19,985	$ 1,318	$ 765,660	$ 17,101	$ 10,796	$ 793,558	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

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)	$ 149,642	100%							
	Property Tax (line 40)	108	0%	$ 149,750						
005	Plant Operations and Maintenance			632	$ 632					
010	Housekeeping			607	3	$ 610				
060	Laundry and Linen			2,028	9	8	$ 2,045			
065	Dietary			10,931	46	45	44	$ 11,066		
155	Social Services			3,606	15	15	0	0	$ 3,636	
160	Activities			3,606	15	15	0	141	0	$ 3,777
165	Administration			1,980	8	8	0	497	0	0
166	Medical Records			544	2	2	0	0	0	0
170	Inservice Education - Nursing			349	1	1	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			863	4	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			749	3	3	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			136	1	1	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			18,503	78	76	1,631	4,248	3,059	3,178
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			105,215	446	432	370	6,045	577	599
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	133	0	0
	TOTAL	$ 149,750	100%	$ 149,750	$ 632	$ 610	$ 2,045	$ 11,066	$ 3,636	$ 3,777

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

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 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 149,642	100%								
	Property Tax (line 40)	108	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 2,494	$ 2,494					
166	Medical Records				548		$ 548				
170	Inservice Education - Nursing			$ 352							
	ANCILLARY SERVICES										
075	Patient Supplies			0	870	30	7	$ 907	$ 906	$ 1	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	755	97	21	873	873	1	
081	Respiratory Therapy			0	0	1	0	1	1	0	
082	Occupational Therapy			0	0	84	18	102	102	0	
083	Speech Pathology			0	0	15	3	18	18	0	
085	Pharmacy			0	137	43	9	190	189	0	
090	Laboratory			0	0	2	0	2	2	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	2	0	3	3	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			296	31,071	1,236	272	32,579	32,556	23	*
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			56	113,741	977	215	114,933	114,850	83	
140	Beauty and Barber			0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	133	6	1	141	141	0	
	TOTAL	$ 149,750	100%	$ 352	$ 146,707	$ 2,494	$ 548	$ 149,750	$ 149,642	$ 108	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: PLYMOUTH SQUARE
Provider NPI: 1255336533
OSHPD Facility Number: 206390987
Fiscal Period: DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

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. 82% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 9% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 37,407													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	475,679													
	Total Costs Allocable as Administration	513,086	82%												
167	DPH Licensing Fees	10,721	2%												
168	Professional Liability Insurance	49,819	8%												
169	Quality Assurance Fees	55,171	9%												
174	Caregiver Training	0	0%												
	Total	628,797	100%						$ 628,797						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 1,522	$ 39,298	$ 870	$ 41,690	7,678	$ 6,265	$ 131	$ 608	$ 674	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			129,210	1,322	1,484	755	132,771	24,452	19,953	417	1,937	2,145	0	
081	Respiratory Therapy			0	0	1,084	0	1,084	200	163	3	16	18	0	
082	Occupational Therapy			114,239	0	457	0	114,696	21,123	17,236	360	1,674	1,853	0	
083	Speech Pathology			20,745	0	0	0	20,745	3,821	3,118	65	303	335	0	
085	Pharmacy			0	240	58,632	137	59,009	10,868	8,868	185	861	954	0	
090	Laboratory			0	0	2,564	0	2,564	472	385	8	37	41	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	3,069	0	3,069	565	461	10	45	50	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,181,430	246,919	232,904	31,071	1,692,324	311,674	254,319	5,314	24,694	27,346	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			380,410	420,904	422,633	113,741	1,337,687	246,361	201,025	4,200	19,519	21,616	0	
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable			0	4,931	3,535	133	8,600	1,584	1,292	27	125	139	0	
	SUBTOTAL	$ 628,797		$ 1,826,034	$ 675,838	$ 765,660	$ 146,707	$ 3,414,240	$ 628,797						
	Total Administrative Costs							$ 628,797		$ 513,086	$ 10,721	$ 49,819	$ 55,171	$ -	
	Unit Cost Multiplier							0.18416898							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 79,612	$ 27,898	$ 3,043	$ 110,552							
	TOTAL FACILITY COSTS							$ 4,153,589							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: PLYMOUTH SQUARE
Provider NPI: 1255336533
OSHPD Facility Number: 206390987
Fiscal Period: DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	228									
010	Housekeeping	219	219								
060	Laundry and Linen	731	731	731							
065	Dietary	3,941	3,941	3,941	1,569						
155	Social Services	1,300	1,300	1,300							
160	Activities	1,300	1,300	1,300		1,340					
165	Administration	714	714	714		4,711					
166	Medical Records	196	196	196							
170	Inservice Education - Nursing	126	126	126							
	ANCILLARY SERVICES										
075	Patient Supplies	311	311	311						41,690	41,690
077	Specialized Support Surfaces									0	0
080	Physical Therapy	270	270	270						132,771	132,771
081	Respiratory Therapy									1,084	1,084
082	Occupational Therapy									114,696	114,696
083	Speech Pathology									20,745	20,745
085	Pharmacy	49	49	49						59,009	59,009
090	Laboratory									2,564	2,564
095	Home Health Services									0	0
100	Other Ancillary Services									3,069	3,069
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,671	6,671	6,671	58,734	40,242	1,105,594	1,105,594	1,105,594	1,692,324	1,692,324
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	37,933	37,933	37,933	13,315	57,262	208,501	208,501	208,501	1,337,687	1,337,687
140	Beauty and Barber									0	0
145	Other Nonreimbursable					1,264				8,600	8,600
	TOTAL STATISTICS	53,989	53,761	53,542	73,618	104,819	1,314,095	1,314,095	1,314,095	3,414,240	3,414,240
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 14,439	$ 111,662			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01098779	0.084972548			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 131,563	$ 131,050	$ 34,311	$ 408,910	$ 6,363	$ 11,591	$ 17,589	$ 21,873	$ 57,739
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.44718290	2.44760997	0.46606935	3.90110230	0.00484229	0.00882030	0.01338468	0.00640640	0.01691134
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 266,357	$ 29,013	$ 36,543	$ 293,185	$ 7,540	$ 19,985	$ 1,318	$ 17,101	$ 10,796
	UNIT COST MULTIPLIER (INDIRECT OTHER)		4.95446513	0.54187419	0.49638436	2.79705874	0.00573797	0.01520841	0.00100262	0.00500883	0.00316213
	TOTAL CAPITAL COSTS - SCH. 5	$ 149,750	$ 632	$ 610	$ 2,045	$ 11,066	$ 3,636	$ 3,777	$ 352	$ 2,494	$ 548
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.77371316	0.01176330	0.01139329	0.02777190	0.10557282	0.00276687	0.00287452	0.00026817	0.00073056	0.00016056

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS ADJUSTMENTS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 101,036	$ 0	$ 101,036	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,527	0	30,527	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	266,357	0	266,357	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 397,920	$ 0	$ 397,920	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 94,646	$ 0	$ 94,646	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,868	0	35,868	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,928	0	27,928	(Sch 4)
010		Housekeeping - Total	6300	$ 158,442	$ 0	$ 158,442	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 99,992	$ 0	$ 99,992	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	49,650	0	49,650	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	108	0	108	(Sch 5)
045		Property Insurance	7400	37,407	0	37,407	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 0	$ 0	$ 0	(Sch 6)
057		**Subtotal 005 - 055**		$ 743,519	$ 0	$ 743,519	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 19,593	$ 0	$ 19,593	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,140	0	11,140	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,525	0	32,525	(Sch 4)
060		Laundry and Linen - Total	6400	$ 63,258	$ 0	$ 63,258	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 281,264	$ 0	$ 281,264	(Sch 3)
065	.20-.39	Fringe Benefits	6500	107,624	0	107,624	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	270,745	0	270,745	(Sch 4)
065		Dietary - Total	6500	$ 659,633	$ 0	$ 659,633	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	37,589	0	37,589	(Sch 4)
075		Patient Supplies - Total	8100	$ 37,589	$ 0	$ 37,589	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS ADJUSTMENTS 8A-1	AS REVISED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	129,210	0	129,210	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 129,210	$ 0	$ 129,210	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	1,084	0	1,084	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 1,084	$ 0	$ 1,084	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	114,239	0	114,239	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	457	0	457	(Sch 4)
082		Occupational Therapy - Total	8250	$ 114,696	$ 0	$ 114,696	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	20,745	0	20,745	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 20,745	$ 0	$ 20,745	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	58,363	0	58,363	(Sch 4)
085		Pharmacy - Total	8300	$ 58,363	$ 0	$ 58,363	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	2,564	0	2,564	(Sch 4)
090		Laboratory - Total	8400	$ 2,564	$ 0	$ 2,564	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,069	0	3,069	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 3,069	$ 0	$ 3,069	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS ADJUSTMENTS 8A-1	AS REVISED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(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	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 367,320	$ 0	$ 367,320	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 838,905	$ 0	$ 838,905	(Sch 2)
105	.20-.39	Fringe Benefits	6110	236,432	0	236,432	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	30,257	0	30,257	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,105,594	$ 0	$ 1,105,594	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS ADJUSTMENTS 8A-1	AS REVISED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 287,624	$ 0	$ 287,624	(Sch 2)
139	.20-.39	Fringe Benefits	9100	72,778	0	72,778	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	42,789	0	42,789	(Sch 4)
139		Residential Care - Total	9100	$ 403,191	$ 0	$ 403,191	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,508,785	$ 0	$ 1,508,785	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 13,017	$ 0	$ 13,017	(Sch 2)
155	.20-.39	Fringe Benefits	6600	1,422	0	1,422	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	395	0	395	(Sch 4)
155		Social Services - Total	6600	$ 14,834	$ 0	$ 14,834	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PLYMOUTH SQUARE

Fiscal Period:
DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010

Provider NPI:
1255336533

OSHPD Facility Number:
206390987

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS ADJUSTMENTS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 79,795	$ 0	$ 79,795	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,867	0	31,867	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	9,092	0	9,092	(Sch 4)
160		Activities - Total	6700	$ 120,754	$ 0	$ 120,754	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 170,022	$ 0	$ 170,022	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,175	0	52,175	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	253,303	179	253,482	(Sch 6)
165		Administration - Total	6900	$ 475,500	$ 179	$ 475,679	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 45,228	$ 0	$ 45,228	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,552	0	11,552	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,719	0	9,719	(Sch 4)
166		Medical Records - Total	6900	$ 66,499	$ 0	$ 66,499	
167		CDPH Licensing Fees	6900	$ 10,721	$ 0	$ 10,721	(Sch 6)
168		Professional Liability Insurance	6900	$ 21,397	$ 28,422	$ 49,819	(Sch 6)
169		Quality Assurance Fees	6900	$ 55,171	$ 0	$ 55,171	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 15,671	$ 0	$ 15,671	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,301	0	1,301	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	625	0	625	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 17,597	$ 0	$ 17,597	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 782,473	$ 28,601	$ 811,074	
200		**Total**		**$ 4,124,988**	**$ 28,601**	**$ 4,153,589**	

Provider Name: PLYMOUTH SQUARE

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 3	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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								
083	1	Speech Pathology - Salaries and Wages	0								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 3	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	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								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 3	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	179			179					
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	28,422	15,374	13,048						
169	4	Quality Assurance Fees	0								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 3	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
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								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$28,601 (To Sch 8)	15,374	13,048	179	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	REVISIONS
PLYMOUTH SQUARE	DECEMBER 1, 2009 THROUGH NOVEMBER 30, 2010	1255336533	3

Report References										
	Cost Report			Revised Report						
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
							REVISIONS TO AUDITED COSTS			
1	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc APPEAL FINDING - ISSUE 4. ADJUSTMENT NO. 18 (Source: Report of Findings dated October 17, 2012	$21,397	$15,374	$36,771 *
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc * APPEAL FINDING - ISSUE 5. ADJUSTMENT NO. 19 (Source: Report of Findings dated October 17, 2012	$36,771	$13,048	$49,819
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo APPEAL FINDING - ISSUE 6. ADJUSTMENT NO. 21 (Source: Report of Findings dated October 17, 2012	$253,303	$179	$253,482

*Balance carried forward from prior/to subsequent adjustment