

**REPORT
ON THE
RATE SETTING AUDIT
GRANCELL VILLAGE
RESEDA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1417950163
FISCAL PERIOD ENDED
AUGUST 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Ruth Kadomiya**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 15, 2013

Elaine Kamiel, Controller
Jewish Home for the Aging
7150 Tampa Avenue
Reseda, CA 91335

GRANCELL VILLAGE
NATIONAL PROVIDER IDENTIFIER (NPI) 1417950163
FISCAL PERIOD ENDED AUGUST 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$8,792, 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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility No.:
206190124

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	\$ 5,692,975	\$ 154.43
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,184,460	\$ 32.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,099,766	\$ 29.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 262,386	\$ 7.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 2,611	\$ 0.07
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,554	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 61,671	\$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 9,881	\$ 0.27
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,757,148	\$ 47.67
11	Cost of Routine Service/Audited Total Costs	\$ 10,778,484	\$ 10,089,454	\$ 273.69
12	Total Patient Days (Adj 8)	36,805	36,864	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 292.85	\$ 273.69	
14	Overpayments (Adj 10, 11)	\$ 0	\$ 8,792	
15	Medi-Cal Days (Adj 9)	20,354	18,908	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility No.:
206190124

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility No.:
206190124

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	\$ 145,367	\$ 145,367		
160	Activities	262,913		\$ 262,913	
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	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
ROUTINE SERVICES					
105	Skilled Nursing Care	5,284,695	145,367	262,913	5,692,975
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,692,975	\$ 145,367	\$ 262,913	\$ 5,692,975

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GRANCELL VILLAGE

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 131,133	\$ 131,133										
010	Housekeeping	395,016	1,486	\$ 396,502									
060	Laundry and Linen	128,840	3,521	10,769	\$ 143,130								
065	Dietary	613,960	6,563	20,073	0	\$ 640,596							
155	Social Services	N/A	6,796	20,784	0	0	\$ 27,580						
160	Activities	N/A	165	506	0	0	0	\$ 671					
165	Administration	N/A	2,242	6,858	0	0	0	0		\$ 9,100	\$ 9,100		
166	Medical Records	199,732	345	1,054	0	0	0	0		201,131		\$ 201,131	
170	Inservice Education - Nursing	88,012	0	0	0	0	0	0	\$ 88,012				
ANCILLARY SERVICES													
075	Patient Supplies		1,987	6,078	0	0	0	0	0	8,065	67	1,474	\$ 9,606
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		448	1,371	0	0	0	0	0	1,819	831	18,368	21,018
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,305	3,990	0	0	0	0	0	5,295	116	2,575	7,986
083	Speech Pathology		291	891	0	0	0	0	0	1,182	23	506	1,711
085	Pharmacy		0	0	0	0	0	0	0	0	247	5,460	5,707
090	Laboratory		0	0	0	0	0	0	0	0	49	1,073	1,121
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	78	1,730	1,808
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		30,048	91,897	143,130	640,596	27,580	671	88,012	1,021,935	7,035	155,490	1,184,460 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		75,935	232,231	0	0	0	0	0	308,166	654	14,456	323,276
	TOTAL	\$ 1,556,693	\$ 131,133	\$ 396,502	\$ 143,130	\$ 640,596	\$ 27,580	\$ 671	\$ 88,012	\$ 1,346,462	\$ 9,100	\$ 201,131	\$ 1,556,693

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GRANCELL VILLAGE

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 507,560	\$ 507,560										
010	Housekeeping	111,041	5,751	\$ 116,792									
060	Laundry and Linen	25,256	13,629	3,172	\$ 42,057								
065	Dietary	467,922	25,404	5,912	0	\$ 499,238							
155	Social Services	594	26,304	6,122	0	0	\$ 33,020						
160	Activities	32,755	640	149	0	0	0	\$ 33,544					
165	Administration	N/A	8,679	2,020	0	0	0	0		\$ 10,699	\$ 10,699		
166	Medical Records	22,271	1,334	311	0	0	0	0		23,916		\$ 23,916	
170	Inservice Education - Nursing	860	0	0	0	0	0	0	\$ 860				
ANCILLARY SERVICES													
075	Patient Supplies	47,964	7,692	1,790	0	0	0	0	0	57,446	78	175	\$ 57,700
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	943,637	1,734	404	0	0	0	0	0	945,775	977	2,184	948,936
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	114,606	5,050	1,175	0	0	0	0	0	120,831	137	306	121,275
083	Speech Pathology	22,029	1,127	262	0	0	0	0	0	23,419	27	60	23,506
085	Pharmacy	282,403	0	0	0	0	0	0	0	282,403	290	649	283,343
090	Laboratory	55,487	0	0	0	0	0	0	0	55,487	57	128	55,672
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	89,464	0	0	0	0	0	0	0	89,464	92	206	89,762
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	320,912	116,305	27,069	42,057	499,238	33,020	33,544	860	1,073,006	8,271	18,489	1,099,766 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	44,498	293,910	68,405	0	0	0	0	0	406,813	769	1,719	409,301
	TOTAL	\$ 3,089,259	\$ 507,560	\$ 116,792	\$ 42,057	\$ 499,238	\$ 33,020	\$ 33,544	\$ 860	\$ 3,054,644	\$ 10,699	\$ 23,916	\$ 3,089,259

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 319,438	99%							
	Property Tax (line 40)	3,179	1%	\$ 322,617						
005	Plant Operations and Maintenance			42,074	\$ 42,074					
010	Housekeeping			7,452	477	\$ 7,929				
060	Laundry and Linen			17,661	1,130	215	\$ 19,007			
065	Dietary			32,920	2,106	401	0	\$ 35,427		
155	Social Services			34,087	2,181	416	0	0	\$ 36,683	
160	Activities			830	53	10	0	0	0	\$ 893
165	Administration			11,247	719	137	0	0	0	0
166	Medical Records			1,729	111	21	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,968	638	122	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,248	144	27	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,544	419	80	0	0	0	0
083	Speech Pathology			1,461	93	18	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			150,714	9,641	1,838	19,007	35,427	36,683	893
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			3,683	24,364	4,644	0	0	0	0
	TOTAL	\$ 322,617	100%	\$ 322,617	\$ 42,074	\$ 7,929	\$ 19,007	\$ 35,427	\$ 36,683	\$ 893

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 319,438	99%							
	Property Tax (line 40)	3,179	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,104	\$ 12,104				
166	Medical Records				1,861		\$ 1,861			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,727	89	14	\$ 10,829	\$ 10,722	\$ 107
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,419	1,105	170	3,694	3,658	36
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,043	155	24	7,221	7,150	71
083	Speech Pathology			0	1,572	30	5	1,607	1,592	16
085	Pharmacy			0	0	329	51	379	375	4
090	Laboratory			0	0	65	10	74	74	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	104	16	120	119	1
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			0	254,202	9,357	1,438	264,998	262,386	2,611
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	32,690	870	134	33,694	33,362	332
	TOTAL	\$ 322,617	100%	\$ -	\$ 308,653	\$ 12,104	\$ 1,861	\$ 322,617	\$ 319,438	\$ 3,179

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GRANCELL VILLAGE

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 95% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 16,188												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,256,739												
	Total Costs Allocable as Administration	2,272,927	95%											
167	CDPH Licensing Fees	24,000	1%											
168	Professional Liability Insurance	79,774	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	12,782	1%											
	Total	2,389,483	100%						\$ 2,389,483					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 8,065	\$ 57,446	\$ 10,727	\$ 76,238	17,512	\$ 16,657	\$ 176	\$ 585	\$ -	\$ 94
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,819	945,775	2,419	950,013	218,216	207,571	2,192	7,285	0	1,167
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,295	120,831	7,043	133,169	30,589	29,097	307	1,021	0	164
083	Speech Pathology			0	1,182	23,419	1,572	26,173	6,012	5,719	60	201	0	32
085	Pharmacy			0	0	282,403	0	282,403	64,867	61,703	652	2,166	0	347
090	Laboratory			0	0	55,487	0	55,487	12,745	12,124	128	426	0	68
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89,464	0	89,464	20,550	19,547	206	686	0	110
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			5,692,975	1,021,935	1,073,006	254,202	8,042,118	1,847,255	1,757,148	18,554	61,671	0	9,881
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	308,166	406,813	32,690	747,669	171,738	163,361	1,725	5,734	0	919
	SUBTOTAL	\$ 2,389,483		\$ 5,692,975	\$ 1,346,462	\$ 3,054,644	\$ 308,653	\$ 10,402,734	\$ 2,389,483					
	Total Administrative Costs							\$ 2,389,483		\$ 2,272,927	\$ 24,000	\$ 79,774	\$ -	\$ 12,782
	Unit Cost Multiplier							0.22969760						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 210,231	\$ 34,615	\$ 13,964	\$ 258,810							
	TOTAL FACILITY COSTS							\$ 13,051,027						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GRANCELL VILLAGE

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	4,867									
010	Housekeeping	862	862								
060	Laundry and Linen	2,043	2,043	2,043							
065	Dietary	3,808	3,808	3,808							
155	Social Services	3,943	3,943	3,943							
160	Activities	96	96	96							
165	Administration	1,301	1,301	1,301							
166	Medical Records	200	200	200							
170	Inservice Education - Nursing	0	0	0							
	ANCILLARY SERVICES										
075	Patient Supplies	1,153	1,153	1,153						76,238	76,238
077	Specialized Support Surfaces									0	0
080	Physical Therapy	260	260	260						950,013	950,013
081	Respiratory Therapy									0	0
082	Occupational Therapy	757	757	757						133,169	133,169
083	Speech Pathology	169	169	169						26,173	26,173
085	Pharmacy									282,403	282,403
090	Laboratory									55,487	55,487
095	Home Health Services									0	0
100	Other Ancillary Services									89,464	89,464
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,434	17,434	17,434	445,225	105,636	5,605,607	5,605,607	5,605,607	8,042,118	8,042,118
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable	426	44,057	44,057						747,669	747,669
	TOTAL STATISTICS	37,319	76,083	75,221	445,225	105,636	5,605,607	5,605,607	5,605,607	10,402,734	10,402,734
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 145,367 0.025932428	\$ 262,913 0.04690179			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 131,133 1.72355191	\$ 396,502 5.27115701	\$ 143,130 0.32147833	\$ 640,596 6.06418126	\$ 27,580 0.00492010	\$ 671 0.00011979	\$ 88,012 0.01570071	\$ 9,100 0.00087478	\$ 201,131 0.01933443
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 507,560 6.67113547	\$ 116,792 1.55264512	\$ 42,057 0.09446276	\$ 499,238 4.72602291	\$ 33,020 0.00589060	\$ 33,544 0.00598410	\$ 860 0.00015342	\$ 10,699 0.00102849	\$ 23,916 0.00229899
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 322,617 8.64484579	\$ 42,074 0.55300743	\$ 7,929 0.10540340	\$ 19,007 0.04268977	\$ 35,427 0.33536674	\$ 36,683 0.00654394	\$ 893 0.00015933	\$ - 0.00000000	\$ 12,104 0.00116350	\$ 1,861 0.00017886

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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	\$ 57,103	\$ 0	\$ 57,103	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,253	0	22,253	(Sch 3)
005	.79	Agency Staff	6200	51,777	0	51,777	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	507,560	0	507,560	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 638,693	\$ 0	\$ 638,693	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 277,076	\$ 0	\$ 277,076	(Sch 3)
010	.20-.39	Fringe Benefits	6300	117,940	0	117,940	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	111,041	0	111,041	(Sch 4)
010		Housekeeping - Total	6300	\$ 506,057	\$ 0	\$ 506,057	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 275,798	\$ (27,957)	\$ 247,841	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	66,933	0	66,933	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	4,664	0	4,664	(Sch 5)
040		Property Taxes	7300	31,170	(27,991)	3,179	(Sch 5)
045		Property Insurance	7400	16,188	0	16,188	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,539,503	\$ (55,948)	\$ 1,483,555	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 89,919	\$ 0	\$ 89,919	(Sch 3)
060	.20-.39	Fringe Benefits	6400	38,921	0	38,921	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	25,256	0	25,256	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 154,096	\$ 0	\$ 154,096	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 448,764	\$ 0	\$ 448,764	(Sch 3)
065	.20-.39	Fringe Benefits	6500	165,196	0	165,196	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	467,922	0	467,922	(Sch 4)
065		Dietary - Total	6500	\$ 1,081,882	\$ 0	\$ 1,081,882	
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	47,964	0	47,964	(Sch 4)
075		Patient Supplies - Total	8100	\$ 47,964	\$ 0	\$ 47,964	
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:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	943,637	0	943,637	(Sch 4)
080		Physical Therapy - Total	8200	\$ 943,637	\$ 0	\$ 943,637	
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	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	114,606	0	114,606	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 114,606	\$ 0	\$ 114,606	
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	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	22,029	0	22,029	(Sch 4)
083		Speech Pathology - Total	8280	\$ 22,029	\$ 0	\$ 22,029	
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	282,403	0	282,403	(Sch 4)
085		Pharmacy - Total	8300	\$ 282,403	\$ 0	\$ 282,403	
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	55,487	0	55,487	(Sch 4)
090		Laboratory - Total	8400	\$ 55,487	\$ 0	\$ 55,487	
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	89,464	0	89,464	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 89,464	\$ 0	\$ 89,464	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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	\$ 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		\$ 1,555,590	\$ 0	\$ 1,555,590	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,861,341	\$ 3,460	\$ 3,864,801	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,419,560	334	1,419,894	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	320,912	0	320,912	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,601,813	\$ 3,794	\$ 5,605,607	
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:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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	\$ 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	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 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	112,510	(68,012)	44,498 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 112,510	\$ (68,012)	\$ 44,498
146		Subtotal 105 - 145		\$ 5,714,323	\$ (64,218)	\$ 5,650,105
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,609	\$ 0	\$ 106,609 (Sch 2)
155	.20-.39	Fringe Benefits	6600	38,758	0	38,758 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	594	0	594 (Sch 4)
155		Social Services - Total	6600	\$ 145,961	\$ 0	\$ 145,961

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GRANCELL VILLAGE

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

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	\$ 183,357	\$ 0	\$ 183,357	(Sch 2)
160	.20-.39	Fringe Benefits	6700	79,556	0	79,556	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	32,755	0	32,755	(Sch 4)
160		Activities - Total	6700	\$ 295,668	\$ 0	\$ 295,668	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 346,137	\$ 49,160	\$ 395,297	(Sch 6)
165	.20-.39	Fringe Benefits	6900	137,974	18,852	156,826	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,696,103	8,513	1,704,616	(Sch 6)
165		Administration - Total	6900	\$ 2,180,214	\$ 76,525	\$ 2,256,739	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 143,828	\$ 0	\$ 143,828	(Sch 3)
166	.20-.39	Fringe Benefits	6900	55,904	0	55,904	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	22,271	0	22,271	(Sch 4)
166		Medical Records - Total	6900	\$ 222,003	\$ 0	\$ 222,003	
167		CDPH Licensing Fees	6900	\$ 24,000	\$ 0	\$ 24,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 88,287	\$ (8,513)	\$ 79,774	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 61,930	\$ 0	\$ 61,930	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,082	0	26,082	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	860	0	860	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,872	\$ 0	\$ 88,872	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 11,852	\$ (3,460)	\$ 8,392	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,173	(334)	839	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	3,551	0	3,551	(Sch 6)
174		Caregiver Training - Total	6900	\$ 16,576	\$ (3,794)	\$ 12,782	
		Subtotal 155 - 174		\$ 3,061,581	\$ 64,218	\$ 3,125,799	
200		Total		\$ 13,106,975	\$ (55,948)	\$ 13,051,027	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 807,847	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GRANCELL VILLAGE

Provider NPI:
1417950163

OSHPD Facility Number:
206190124

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	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	(68,012)	(68,012)							
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	49,160	49,160							
165	2	Administration - Fringe Benefits	18,852	18,852							
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	8,513		2,778	5,735					
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	(8,513)		(2,778)	(5,735)					
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	(3,460)				(3,460)				
174	2	Caregiver Training - Fringe Benefits	(334)				(334)				

Provider Name							Fiscal Period			Provider NPI		Adjustments	
GRANCELL VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1417950163		11	
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 total group health insurance for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$807,847	\$807,847	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRANCELL VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1417950163		11
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				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$346,137	\$49,160	\$395,297
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	137,974	18,852	156,826
	10.5	145	4	8A-1	145	4	Other Nonreimbursable	112,510	(68,012)	44,498
	To adjust the provider's reported synagogue expense reclassification to adjust to the provider's records and to account for the applicable residential apportionment factor. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304									
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,696,103	\$2,778	\$1,698,881 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	88,287	(2,778)	85,509 *
	To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501									
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$1,698,881	\$5,735	\$1,704,616
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* 85,509	(5,735)	79,774
	To reclassify all other insurance expense from the Professional Liability insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b), 52501 and 52057(a)									
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$3,861,341	\$3,460	\$3,864,801
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,419,560	334	1,419,894
	10.5	174	1	8A-1	174	1	Caregiver Training - Salaries and Wages	11,852	(3,460)	8,392
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits	1,173	(334)	839
	To reclassify the trainees salaries and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(j)									

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRANCELL VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1417950163		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense relating to the Skilled Nursing program. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	\$31,170	(\$27,991)	\$3,179
7	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements To eliminate the building depreciation expense relating to the residential program. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2300 and 2304	\$275,798	(\$27,957)	\$247,841

Provider Name							Fiscal Period	Provider NPI		Adjustments
GRANCELL VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011	1417950163		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
8	4.1	5	6	1	12	Total Skilled Nursing Days 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	36,805	59	36,864	
9	4.1	5	2	1	15	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 01, 2010 through August 31, 2011 Payment Period: September 01, 2010 through March 25, 2013 Report Date: March 26, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,354	(1,446)	18,908	

Provider Name							Fiscal Period		Provider NPI		Adjustments
GRANCELL VILLAGE							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011		1417950163		11
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			
10							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$8,273		
11							To recover Medi-Cal overpayments for separately billable pharmacy costs that were deducted from the share of costs. 42 CFR 413.5 and 413.20 CMS Pub. 15-2, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 50511 and 51458.1		<u>519</u> <u>\$8,792</u>	\$8,792	