

**REPORT
ON THE
RATE SETTING AUDIT**

**GLENWOOD GARDENS SKILLED NURSING FACILITY
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1275697658**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jose Juarez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Jeffrey Toomer, Administrator
Glenwood Gardens Skilled Nursing Facility
350 Calloway Drive, Building # C
Bakersfield, CA 93312

GLENWOOD GARDENS SKILLED NURSING FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1275697658
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility No.:
206154109

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	\$ 74,430	\$ 74,430		
160	Activities	80,979		\$ 80,979	
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	930,340	0	0	930,340
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	372,554	0	0	372,554
083	Speech Pathology	143,183	0	0	143,183
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	3,446,584	74,430	80,979	3,601,993 *
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	\$ 5,048,070	\$ 74,430	\$ 80,979	\$ 5,048,070

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 84,094	\$ 84,094										
010	Housekeeping	140,177	557	\$ 140,734									
060	Laundry and Linen	66,773	2,129	3,587	\$ 72,489								
065	Dietary	386,599	12,299	20,719	0	\$ 419,617							
155	Social Services	N/A	267	450	0	0	\$ 718						
160	Activities	N/A	1,527	2,573	0	0	0	\$ 4,100					
165	Administration	N/A	4,820	8,120	0	0	0	0		\$ 12,940	\$ 12,940		
166	Medical Records	73,436	658	1,109	0	0	0	0		75,203		\$ 75,203	
170	Inservice Education - Nursing	63,905	622	1,048	0	0	0	0	\$ 65,575				
	ANCILLARY SERVICES												
075	Patient Supplies		541	912	0	0	0	0	0	1,453	165	961	\$ 2,580
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		878	1,479	0	0	0	0	0	2,358	1,406	8,173	11,937
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		878	1,479	0	0	0	0	0	2,358	568	3,303	6,228
083	Speech Pathology		878	1,479	0	0	0	0	0	2,358	234	1,362	3,954
085	Pharmacy		822	1,385	0	0	0	0	0	2,207	1,338	7,778	11,323
090	Laboratory		0	0	0	0	0	0	0	0	39	230	269
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	131	759	890
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		56,732	95,576	72,489	419,617	718	4,100	65,575	714,807	9,043	52,554	776,403 *
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		485	817	0	0	0	0	0	1,302	14	83	1,400
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 814,984	\$ 84,094	\$ 140,734	\$ 72,489	\$ 419,617	\$ 718	\$ 4,100	\$ 65,575	\$ 726,842	\$ 12,940	\$ 75,203	\$ 814,984

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 271,780	\$ 271,780										
010	Housekeeping	29,492	1,800	\$ 31,292									
060	Laundry and Linen	32,017	6,881	798	\$ 39,696								
065	Dietary	374,618	39,748	4,607	0	\$ 418,972							
155	Social Services	0	864	100	0	0	\$ 964						
160	Activities	11,672	4,936	572	0	0	0	\$ 17,180					
165	Administration	N/A	15,577	1,805	0	0	0	0		\$ 17,382	\$ 17,382		
166	Medical Records	8,487	2,127	247	0	0	0	0		10,860		\$ 10,860	
170	Inservice Education - Nursing	0	2,011	233	0	0	0	0	\$ 2,244				
ANCILLARY SERVICES													
075	Patient Supplies	102,656	1,749	203	0	0	0	0	0	104,608	222	139	\$ 104,969
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	17,984	2,838	329	0	0	0	0	0	21,151	1,889	1,180	24,220
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	28	2,838	329	0	0	0	0	0	3,195	763	477	4,435
083	Speech Pathology	0	2,838	329	0	0	0	0	0	3,167	315	197	3,679
085	Pharmacy	902,706	2,657	308	0	0	0	0	0	905,671	1,798	1,123	908,591
090	Laboratory	27,136	0	0	0	0	0	0	0	27,136	53	33	27,222
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	89,725	0	0	0	0	0	0	0	89,725	175	110	90,010
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	181,859	183,350	21,251	39,696	418,972	964	17,180	2,244	865,515	12,147	7,589	885,252 *
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	1,568	182	0	0	0	0	0	1,750	19	12	1,781
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,050,160	\$ 271,780	\$ 31,292	\$ 39,696	\$ 418,972	\$ 964	\$ 17,180	\$ 2,244	\$ 2,021,918	\$ 17,382	\$ 10,860	\$ 2,050,160

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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)	\$ 1,050,081	90%							
	Property Tax (line 40)	119,401	10%	\$ 1,169,482						
005	Plant Operations and Maintenance			34,584	\$ 34,584					
010	Housekeeping			7,517	229	\$ 7,746				
060	Laundry and Linen			28,734	876	197	\$ 29,807			
065	Dietary			165,978	5,058	1,140	0	\$ 172,176		
155	Social Services			3,607	110	25	0	0	\$ 3,742	
160	Activities			20,611	628	142	0	0	0	\$ 21,381
165	Administration			65,045	1,982	447	0	0	0	0
166	Medical Records			8,881	271	61	0	0	0	0
170	Inservice Education - Nursing			8,396	256	58	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			7,305	223	50	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			11,851	361	81	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,851	361	81	0	0	0	0
083	Speech Pathology			11,851	361	81	0	0	0	0
085	Pharmacy			11,093	338	76	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			765,631	23,331	5,260	29,807	172,176	3,742	21,381
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			6,547	200	45	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,169,482	100%	\$ 1,169,482	\$ 34,584	\$ 7,746	\$ 29,807	\$ 172,176	\$ 3,742	\$ 21,381

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,050,081	90%							
	Property Tax (line 40)	119,401	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 67,474	\$ 67,474				
166	Medical Records				9,212		\$ 9,212			
170	Inservice Education - Nursing			\$ 8,709						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,578	863	118	\$ 8,558	\$ 7,684	\$ 874
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	12,294	7,333	1,001	20,628	18,522	2,106
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,294	2,963	405	15,662	14,063	1,599
083	Speech Pathology			0	12,294	1,222	167	13,683	12,286	1,397
085	Pharmacy			0	11,508	6,978	953	19,439	17,454	1,985
090	Laboratory			0	0	206	28	234	210	24
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	681	93	774	695	79
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			8,709	1,030,037	47,153	6,438	1,083,628	972,993	110,636
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	6,791	75	10	6,876	6,174	702
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,169,482	100%	\$ 8,709	\$ 1,092,795	\$ 67,474	\$ 9,212	\$ 1,169,482	\$ 1,050,081	\$ 119,401

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 34,901												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,136,794												
	Total Costs Allocable as Administration	1,171,695	65%											
167	CDPH Licensing Fees	11,821	1%											
168	Professional Liability Insurance	77,138	4%											
169	Quality Assurance Fees	546,824	30%											
174	Caregiver Training	0	0%											
	Total	1,807,478	100%						\$ 1,807,478					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,453	\$ 104,608	\$ 7,578	\$ 113,639	23,106	\$ 14,978	\$ 151	\$ 986	\$ 6,990	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			930,340	2,358	21,151	12,294	966,142	196,440	127,342	1,285	8,384	59,430	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			372,554	2,358	3,195	12,294	390,400	79,378	51,457	519	3,388	24,015	0
083	Speech Pathology			143,183	2,358	3,167	12,294	161,001	32,736	21,221	214	1,397	9,904	0
085	Pharmacy			0	2,207	905,671	11,508	919,385	186,933	121,179	1,223	7,978	56,554	0
090	Laboratory			0	0	27,136	0	27,136	5,517	3,577	36	235	1,669	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	89,725	0	89,725	18,243	11,826	119	779	5,519	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			3,601,993	714,807	865,515	1,030,037	6,212,352	1,263,123	818,818	8,261	53,906	382,138	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,302	1,750	6,791	9,843	2,001	1,297	13	85	605	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,807,478		\$ 5,048,070	\$ 726,842	\$ 2,021,918	\$ 1,092,795	\$ 8,889,625	\$ 1,807,478					
	Total Administrative Costs							\$ 1,807,478		\$ 1,171,695	\$ 11,821	\$ 77,138	\$ 546,824	\$ -
	Unit Cost Multiplier							0.20332445						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,142	\$ 28,242	\$ 76,687	\$ 193,071							
	TOTAL FACILITY COSTS							\$ 10,890,174						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	1,141									
010	Housekeeping	248	248								
060	Laundry and Linen	948	948	948							
065	Dietary	5,476	5,476	5,476							
155	Social Services	119	119	119							
160	Activities	680	680	680							
165	Administration	2,146	2,146	2,146							
166	Medical Records	293	293	293							
170	Inservice Education - Nursing	277	277	277							
	ANCILLARY SERVICES										
075	Patient Supplies	241	241	241						113,639	113,639
077	Specialized Support Surfaces									0	0
080	Physical Therapy	391	391	391						966,142	966,142
081	Respiratory Therapy									0	0
082	Occupational Therapy	391	391	391						390,400	390,400
083	Speech Pathology	391	391	391						161,001	161,001
085	Pharmacy	366	366	366						919,385	919,385
090	Laboratory									27,136	27,136
095	Home Health Services									0	0
100	Other Ancillary Services									89,725	89,725
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,260	25,260	25,260	396,970	119,091	3,628,443	3,628,443	3,628,443	6,212,352	6,212,352
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	216	216	216						9,843	9,843
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	38,584	37,443	37,195	396,970	119,091	3,628,443	3,628,443	3,628,443	8,889,625	8,889,625
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 74,430 0.020512931	\$ 80,979 0.022317837			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 84,094 2.24592047	\$ 140,734 3.78368029	\$ 72,489 0.18260589	\$ 419,617 3.52349962	\$ 718 0.00019775	\$ 4,100 0.00113000	\$ 65,575 0.01807255	\$ 12,940 0.00145558	\$ 75,203 0.00845960
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 271,780 7.25849959	\$ 31,292 0.84129877	\$ 39,696 0.09999650	\$ 418,972 3.51808697	\$ 964 0.00026565	\$ 17,180 0.00473478	\$ 2,244 0.00061835	\$ 17,382 0.00195533	\$ 10,860 0.00122168
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,169,482 30.31002488	\$ 34,584 0.92363695	\$ 7,746 0.20825240	\$ 29,807 0.07508611	\$ 172,176 1.44575092	\$ 3,742 0.00103118	\$ 21,381 0.00589247	\$ 8,709 0.00240032	\$ 67,474 0.00759024	\$ 9,212 0.00103632

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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	\$ 64,177	\$ 0	\$ 64,177	(Sch 3)
005	.20-.39	Fringe Benefits	6200	19,917	0	19,917	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	271,780	0	271,780	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 355,874	\$ 0	\$ 355,874	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 106,682	\$ 0	\$ 106,682	(Sch 3)
010	.20-.39	Fringe Benefits	6300	33,495	0	33,495	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	29,492	0	29,492	(Sch 4)
010		Housekeeping - Total	6300	\$ 169,669	\$ 0	\$ 169,669	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 172,605	\$ 0	\$ 172,605	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	52,136	0	52,136	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	21,758	0	21,758	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	119,401	0	119,401	(Sch 5)
045		Property Insurance	7400	34,901	0	34,901	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	803,582	0	803,582	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,729,926	\$ 0	\$ 1,729,926	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,818	\$ 0	\$ 50,818	(Sch 3)
060	.20-.39	Fringe Benefits	6400	15,955	0	15,955	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	32,017	0	32,017	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 98,790	\$ 0	\$ 98,790	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 295,497	\$ 0	\$ 295,497	(Sch 3)
065	.20-.39	Fringe Benefits	6500	91,102	0	91,102	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	374,618	0	374,618	(Sch 4)
065		Dietary - Total	6500	\$ 761,217	\$ 0	\$ 761,217	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	102,656	0	102,656	(Sch 4)
075		Patient Supplies - Total	8100	\$ 102,656	\$ 0	\$ 102,656	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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	\$ 721,529	\$ 0	\$ 721,529	(Sch 2)
080	.20-.39	Fringe Benefits	8200	208,811	0	208,811	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	17,984	0	17,984	(Sch 4)
080		Physical Therapy - Total	8200	\$ 948,324	\$ 0	\$ 948,324	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 288,936	\$ 0	\$ 288,936	(Sch 2)
082	.20-.39	Fringe Benefits	8250	83,618	0	83,618	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	28	0	28	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 372,582	\$ 0	\$ 372,582	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 111,046	\$ 0	\$ 111,046	(Sch 2)
083	.20-.39	Fringe Benefits	8280	32,137	0	32,137	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 143,183	\$ 0	\$ 143,183	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	902,706	0	902,706	(Sch 4)
085		Pharmacy - Total	8300	\$ 902,706	\$ 0	\$ 902,706	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	27,136	0	27,136	(Sch 4)
090		Laboratory - Total	8400	\$ 27,136	\$ 0	\$ 27,136	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	89,725	0	89,725	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 89,725	\$ 0	\$ 89,725	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 2,586,312	\$ 0	\$ 2,586,312	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,648,229	\$ 0	\$ 2,648,229	(Sch 2)
105	.20-.39	Fringe Benefits	6110	798,355	0	798,355	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	181,859	0	181,859	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,628,443	\$ 0	\$ 3,628,443	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GLENWOOD GARDENS SKILLED NURSING FACILITY

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1275697658

OSHPD Facility Number:

206154109

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,628,443	\$ 0	\$ 3,628,443
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,955	\$ 0	\$ 57,955 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,475	0	16,475 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 74,430	\$ 0	\$ 74,430

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENWOOD GARDENS SKILLED NURSING FACILITY

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

Provider NPI:
1275697658

OSHPD Facility Number:
206154109

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	\$ 61,109	\$ 0	\$ 61,109	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,870	0	19,870	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,672	0	11,672	(Sch 4)
160		Activities - Total	6700	\$ 92,651	\$ 0	\$ 92,651	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 312,532	\$ 0	\$ 312,532	(Sch 6)
165	.20-.39	Fringe Benefits	6900	92,440	0	92,440	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	731,822	0	731,822	(Sch 6)
165		Administration - Total	6900	\$ 1,136,794	\$ 0	\$ 1,136,794	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 56,547	\$ 0	\$ 56,547	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,889	0	16,889	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,487	0	8,487	(Sch 4)
166		Medical Records - Total	6900	\$ 81,923	\$ 0	\$ 81,923	
167		CDPH Licensing Fees	6900	\$ 11,821	\$ 0	\$ 11,821	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,138	\$ 0	\$ 77,138	(Sch 6)
169		Quality Assurance Fees	6900	\$ 546,824	\$ 0	\$ 546,824	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 49,827	\$ 0	\$ 49,827	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,078	0	14,078	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,905	\$ 0	\$ 63,905	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,085,486	\$ 0	\$ 2,085,486	
200		Total		\$ 10,890,174	\$ 0	\$ 10,890,174	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 421,984	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustment
GLENWOOD GARDENS SKILLED NURSING FACILITY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275697658		1
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						
MEMORANDUM ADJUSTMENT												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include the amount of group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	II C2 \$421,984	\$421,984