

**REPORT
ON THE
RATE SETTING AUDIT**

**GLENDORA GRAND
GLENDORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1497077739**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Kristine Lim**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 15, 2013

Administrator
Glendora Grand
805 West Arrow Highway
Glendora, CA 91740

GLENDORA GRAND
NATIONAL PROVIDER IDENTIFIER (NPI) 1497077739
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 adjustments that include a summary of the total due the State in the amount of \$61,344, 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 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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

cc: Naseer Chohan, Consultant
13347 Ventura Blvd.
Sherman Oaks, CA 91423

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GLENLORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility No.:
206190573

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	\$ 8,304,096	\$ 70.58
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,417,942	\$ 12.05
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 2,434,570	\$ 20.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 2,140,011	\$ 18.19
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 88,607	\$ 0.75
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 88,109	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 165,559	\$ 1.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 1,349,883	\$ 11.47
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,723,111	\$ 14.65
11	Cost of Routine Service/Audited Total Costs	\$ 17,739,314	\$ 17,711,888	\$ 150.54
12	Total Patient Days (Adj 8)	117,634	117,657	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 150.80	\$ 150.54	
14	Overpayments (Adjs 11-13)	\$ 0	\$ (61,344)	
15	Medi-Cal Days (Adj 9)	102,301	99,807	
16	Medi-Cal Managed Care Days (Adj 10)		444	
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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility No.:
206190573

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	
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:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility No.:
206190573

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 83,825	\$ 83,825		
160	Activities	217,305		\$ 217,305	
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	8,002,966	83,825	217,305	8,304,096 *
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	\$ 8,304,096	\$ 83,825	\$ 217,305	\$ 8,304,096

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GLEN DORA GRAND

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	\$ 220,292	\$ 220,292										
010	Housekeeping	325,844	2,979	\$ 328,823									
060	Laundry and Linen	199,795	3,750	5,674	\$ 209,219								
065	Dietary	570,288	30,465	46,097	0	\$ 646,850							
155	Social Services	N/A	1,178	1,782	0	0	\$ 2,959						
160	Activities	N/A	1,847	2,795	0	0	0	\$ 4,642					
165	Administration	N/A	32,058	48,508	0	0	0	0	\$ 80,566	\$ 80,566			
166	Medical Records	116,550	1,381	2,089	0	0	0	0	120,020		\$ 120,020		
170	Inservice Education - Nursing	35,648	1,847	2,795	0	0	0	\$ 40,290					
ANCILLARY SERVICES													
075	Patient Supplies		2,540	3,843	0	0	0	0	0	6,383	319	475	\$ 7,177 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	147	218	365 ***
080	Physical Therapy		1,750	2,648	0	0	0	0	0	4,399	3,838	5,718	13,955 ***
081	Respiratory Therapy		586	887	0	0	0	0	0	1,474	51	76	1,601 ***
082	Occupational Therapy		942	1,425	0	0	0	0	0	2,368	2,830	4,215	9,412 ***
083	Speech Pathology		1,168	1,768	0	0	0	0	0	2,936	541	806	4,284 ***
085	Pharmacy		1,191	1,803	0	0	0	0	0	2,994	2,444	3,640	9,078 ***
090	Laboratory		0	0	0	0	0	0	0	0	182	271	453 ***
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	173	258	432
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		135,316	204,751	209,219	646,850	2,959	4,642	40,290	1,244,028	69,853	104,061	1,417,942 *
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		1,293	1,957	0	0	0	0	0	3,250	188	280	3,718
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,468,417	\$ 220,292	\$ 328,823	\$ 209,219	\$ 646,850	\$ 2,959	\$ 4,642	\$ 40,290	\$ 1,267,831	\$ 80,566	\$ 120,020	\$ 1,468,417

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GLEN DORA GRAND

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	\$ 667,791	\$ 667,791										
010	Housekeeping	142,006	9,029	\$ 151,035									
060	Laundry and Linen	152,200	11,367	2,606	\$ 166,173								
065	Dietary	1,051,562	92,351	21,173	0	\$ 1,165,086							
155	Social Services	15,465	3,570	818	0	0	\$ 19,853						
160	Activities	28,673	5,600	1,284	0	0	0	\$ 35,556					
165	Administration	N/A	97,181	22,281	0	0	0	0		\$ 119,461	\$ 119,461		
166	Medical Records	0	4,186	960	0	0	0	0		5,145		\$ 5,145	
170	Inservice Education - Nursing	343	5,600	1,284	0	0	0	0	\$ 7,226				
ANCILLARY SERVICES													
075	Patient Supplies	19,263	7,699	1,765	0	0	0	0	0	28,728	473	20	\$ 29,221 ***
077	Specialized Support Surfaces	28,931	0	0	0	0	0	0	0	28,931	217	9	29,158 ***
080	Physical Therapy	727,434	5,306	1,216	0	0	0	0	0	733,956	5,692	245	739,893 ***
081	Respiratory Therapy	0	1,778	408	0	0	0	0	0	2,185	76	3	2,265 ***
082	Occupational Therapy	542,227	2,856	655	0	0	0	0	0	545,738	4,196	181	550,114 ***
083	Speech Pathology	86,705	3,542	812	0	0	0	0	0	91,059	802	35	91,896 ***
085	Pharmacy	461,790	3,612	828	0	0	0	0	0	466,230	3,624	156	470,009 ***
090	Laboratory	35,917	0	0	0	0	0	0	0	35,917	270	12	36,198 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	34,209	0	0	0	0	0	0	0	34,209	257	11	34,477
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	428,394	410,197	94,046	166,173	1,165,086	19,853	35,556	7,226	2,326,533	103,576	4,461	2,434,570 *
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	14,884	3,920	899	0	0	0	0	0	19,702	279	12	19,993
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 4,437,794	\$ 667,791	\$ 151,035	\$ 166,173	\$ 1,165,086	\$ 19,853	\$ 35,556	\$ 7,226	\$ 4,313,187	\$ 119,461	\$ 5,145	\$ 4,437,794

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GLENDORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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)	\$ 2,286,448	96%							
	Property Tax (line 40)	94,670	4%	\$ 2,381,118						
005	Plant Operations and Maintenance			59,805	\$ 59,805					
010	Housekeeping			31,387	809	\$ 32,195				
060	Laundry and Linen			39,513	1,018	556	\$ 41,087			
065	Dietary			321,022	8,271	4,513	0	\$ 333,806		
155	Social Services			12,409	320	174	0	0	\$ 12,903	
160	Activities			19,465	501	274	0	0	0	\$ 20,240
165	Administration			337,810	8,703	4,749	0	0	0	0
166	Medical Records			14,550	375	205	0	0	0	0
170	Inservice Education - Nursing			19,465	501	274	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			26,764	690	376	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			18,443	475	259	0	0	0	0
081	Respiratory Therapy			6,180	159	87	0	0	0	0
082	Occupational Therapy			9,927	256	140	0	0	0	0
083	Speech Pathology			12,311	317	173	0	0	0	0
085	Pharmacy			12,555	323	177	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			1,425,887	36,736	20,047	41,087	333,806	12,903	20,240
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			13,625	351	192	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,381,118	100%	\$ 2,381,118	\$ 59,805	\$ 32,195	\$ 41,087	\$ 333,806	\$ 12,903	\$ 20,240

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 2,286,448	96%							
	Property Tax (line 40)	94,670	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 351,263	\$ 351,263				
166	Medical Records				15,129		\$ 15,129			
170	Inservice Education - Nursing			\$ 20,240						
	ANCILLARY SERVICES									
075	Patient Supplies			0	27,830	1,390	60	\$ 29,280	\$ 28,116	\$ 1,164
077	Specialized Support Surfaces			0	0	639	28	667	640	27
080	Physical Therapy			0	19,177	16,736	721	36,634	35,177	1,457
081	Respiratory Therapy			0	6,426	223	10	6,659	6,394	265
082	Occupational Therapy			0	10,322	12,337	531	23,191	22,269	922
083	Speech Pathology			0	12,802	2,359	102	15,263	14,656	607
085	Pharmacy			0	13,055	10,655	459	24,168	23,207	961
090	Laboratory			0	0	793	34	828	795	33
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	756	33	788	757	31
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			20,240	1,910,946	304,555	13,118	2,228,618	2,140,011	88,607
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	14,168	820	35	15,023	14,426	597
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 2,381,118	100%	\$ 20,240	\$ 2,014,726	\$ 351,263	\$ 15,129	\$ 2,381,118	\$ 2,286,448	\$ 94,670

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GLEN DORA GRAND

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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. 52% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 81,316												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,906,061												
	Total Costs Allocable as Administration	1,987,377	52%											
167	CDPH Licensing Fees	101,622	3%											
168	Professional Liability Insurance	190,950	5%											
169	Quality Assurance Fees	1,556,909	41%											
174	Caregiver Training	0	0%											
	Total	3,836,858	100%						\$ 3,836,858					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,383	\$ 28,728	\$ 27,830	\$ 62,941	15,188	\$ 7,867	\$ 402	\$ 756	\$ 6,163	\$ -
077	Specialized Support Surfaces			0	0	28,931	0	28,931	6,981	3,616	185	347	2,833	0
080	Physical Therapy			0	4,399	733,956	19,177	757,532	182,803	94,687	4,842	9,098	74,177	0
081	Respiratory Therapy			0	1,474	2,185	6,426	10,086	2,434	1,261	64	121	988	0
082	Occupational Therapy			0	2,368	545,738	10,322	558,427	134,756	69,800	3,569	6,706	54,681	0
083	Speech Pathology			0	2,936	91,059	12,802	106,797	25,772	13,349	683	1,283	10,458	0
085	Pharmacy			0	2,994	466,230	13,055	482,279	116,381	60,282	3,082	5,792	47,225	0
090	Laboratory			0	0	35,917	0	35,917	8,667	4,489	230	431	3,517	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	34,209	0	34,209	8,255	4,276	219	411	3,350	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			8,304,096	1,244,028	2,326,533	1,910,946	13,785,603	3,326,662	1,723,111	88,109	165,559	1,349,883	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	3,250	19,702	14,168	37,120	8,958	4,640	237	446	3,635	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 3,836,858		\$ 8,304,096	\$ 1,267,831	\$ 4,313,187	\$ 2,014,726	\$ 15,899,840	\$ 3,836,858					
	Total Administrative Costs							\$ 3,836,858		\$ 1,987,377	\$ 101,622	\$ 190,950	\$ 1,556,909	\$ -
	Unit Cost Multiplier							0.24131425						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 200,586	\$ 124,607	\$ 366,392	\$ 691,585							
	TOTAL FACILITY COSTS							\$ 20,428,283						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
GLEN DORA GRAND

Provider NPI:
1497077739

O SHPD Facility Number:
206190573

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,229									
010	Housekeeping	645	645								
060	Laundry and Linen	812	812	812							
065	Dietary	6,597	6,597	6,597							
155	Social Services	255	255	255							
160	Activities	400	400	400							
165	Administration	6,942	6,942	6,942							
166	Medical Records	299	299	299							
170	Inservice Education - Nursing	400	400	400							
	ANCILLARY SERVICES										
075	Patient Supplies	550	550	550						62,941	62,941
077	Specialized Support Surfaces									28,931	28,931
080	Physical Therapy	379	379	379						757,532	757,532
081	Respiratory Therapy	127	127	127						10,086	10,086
082	Occupational Therapy	204	204	204						558,427	558,427
083	Speech Pathology	253	253	253						106,797	106,797
085	Pharmacy	258	258	258						482,279	482,279
090	Laboratory									35,917	35,917
095	Home Health Services									0	0
100	Other Ancillary Services									34,209	34,209
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	29,302	29,302	29,302	911,960	341,985	8,431,360	8,431,360	8,431,360	13,785,603	13,785,603
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	280	280	280						37,120	37,120
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	48,932	47,703	47,058	911,960	341,985	8,431,360	8,431,360	8,431,360	15,899,840	15,899,840
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 83,825 0.00994205	\$ 217,305 0.025773422			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 220,292 4.61799048	\$ 328,823 6.98760262	\$ 209,219 0.22941658	\$ 646,850 1.89145751	\$ 2,959 0.00035100	\$ 4,642 0.00055059	\$ 40,290 0.00477862	\$ 80,566 0.00506710	\$ 120,020 0.00754851
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 667,791 13.99893089	\$ 151,035 3.20955651	\$ 166,173 0.18221555	\$ 1,165,086 3.40683478	\$ 19,853 0.00235468	\$ 35,556 0.00421716	\$ 7,226 0.00085709	\$ 119,461 0.00751337	\$ 5,145 0.00032361
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,381,118 48.66177553	\$ 59,805 1.25370149	\$ 32,195 0.68416598	\$ 41,087 0.04505341	\$ 333,806 0.97608329	\$ 12,903 0.00153035	\$ 20,240 0.00240055	\$ 20,240 0.00240055	\$ 351,263 0.02209222	\$ 15,129 0.00095154

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	\$ 181,035	\$ 0	\$ 181,035	(Sch 3)
005	.20-.39	Fringe Benefits	6200	39,257	0	39,257	(Sch 3)
005	.79	Agency Staff	6200	383,346	(383,346)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	305,959	361,832	667,791	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 909,597	\$ (21,514)	\$ 888,083	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	0	325,844	325,844	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	467,850	(325,844)	142,006	(Sch 4)
010		Housekeeping - Total	6300	\$ 467,850	\$ 0	\$ 467,850	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	54,878	0	54,878	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	2,094,024	49,946	2,143,970	(Sch 5)
040		Property Taxes	7300	71,608	23,062	94,670	(Sch 5)
045		Property Insurance	7400	81,316	0	81,316	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	87,600	0	87,600	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 3,766,873	\$ 51,494	\$ 3,818,367	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	256,147	(56,352)	199,795	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	99,162	53,038	152,200	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 355,309	\$ (3,314)	\$ 351,995	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 72,440	\$ 0	\$ 72,440	(Sch 3)
065	.20-.39	Fringe Benefits	6500	29,928	0	29,928	(Sch 3)
065	.79	Agency Staff	6500	806,759	(338,839)	467,920	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	712,723	338,839	1,051,562	(Sch 4)
065		Dietary - Total	6500	\$ 1,621,850	\$ 0	\$ 1,621,850	
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	19,263	0	19,263	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,263	\$ 0	\$ 19,263	
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	28,931	0	28,931	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 28,931	\$ 0	\$ 28,931	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENDORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	727,434	0	727,434	(Sch 4)
080		Physical Therapy - Total	8200	\$ 727,434	\$ 0	\$ 727,434	
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	542,227	0	542,227	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 542,227	\$ 0	\$ 542,227	
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	86,705	0	86,705	(Sch 4)
083		Speech Pathology - Total	8280	\$ 86,705	\$ 0	\$ 86,705	
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	461,790	0	461,790	(Sch 4)
085		Pharmacy - Total	8300	\$ 461,790	\$ 0	\$ 461,790	
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	35,917	0	35,917	(Sch 4)
090		Laboratory - Total	8400	\$ 35,917	\$ 0	\$ 35,917	
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	34,209	0	34,209	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 34,209	\$ 0	\$ 34,209	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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		\$ 1,936,476	\$ 0	\$ 1,936,476	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,531,317	\$ 0	\$ 6,531,317	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,471,649	0	1,471,649	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	429,323	(929)	428,394	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,432,289	\$ (929)	\$ 8,431,360	
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:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	14,884	0	14,884 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 14,884	\$ 0	\$ 14,884
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		\$ 8,447,173	\$ (929)	\$ 8,446,244
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 67,747	\$ 0	\$ 67,747 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,078	0	16,078 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	15,465	0	15,465 (Sch 4)
155		Social Services - Total	6600	\$ 99,290	\$ 0	\$ 99,290

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENORA GRAND

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

Provider NPI:
1497077739

OSHPD Facility Number:
206190573

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	\$ 177,334	\$ 0	\$ 177,334	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,971	0	39,971	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	28,673	0	28,673	(Sch 4)
160		Activities - Total	6700	\$ 245,978	\$ 0	\$ 245,978	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 422,083	\$ 0	\$ 422,083	(Sch 6)
165	.20-.39	Fringe Benefits	6900	100,807	0	100,807	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,436,047	(52,876)	1,383,171	(Sch 6)
165		Administration - Total	6900	\$ 1,958,937	\$ (52,876)	\$ 1,906,061	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 108,027	\$ 0	\$ 108,027	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,523	0	8,523	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 116,550	\$ 0	\$ 116,550	
167		CDPH Licensing Fees	6900	\$ 101,622	\$ 0	\$ 101,622	(Sch 6)
168		Professional Liability Insurance	6900	\$ 200,141	\$ (9,191)	\$ 190,950	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,556,909	\$ 0	\$ 1,556,909	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,881	\$ 0	\$ 27,881	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,767	0	7,767	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	343	0	343	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,991	\$ 0	\$ 35,991	
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		\$ 4,315,418	\$ (62,067)	\$ 4,253,351	
200		Total		\$ 20,443,099	\$ (14,816)	\$ 20,428,283	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 328,571	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GLENDORA GRAND

Provider NPI:
1497077739

OSHPD Facility Number: 206190573
Fiscal Period: JANUARY 1, 2011 THROUGH DECEMBER 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
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$14,816) (To Sch 8)	0	0	0	23,062	(9,191)	(28,687)	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments	
GLENLORA GRAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1497077739		13	
Report References							Explanation of Audit Adjustments			As Reported		Increase (Decrease)	As Adjusted
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<u>MEMORANDUM ADJUSTMENT</u>													
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$328,571	\$328,571	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GLENDDORA GRAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497077739		13	
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	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$305,959	(\$21,514)	\$284,445 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	99,162	(3,314)	95,848 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	429,323	(929)	428,394	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,436,047	(24,189)	1,411,858 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	2,094,024	49,946	2,143,970	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$0	\$325,844	\$325,844	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	* 95,848	56,352	152,200	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	712,723	338,839	1,051,562	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	467,850	(325,844)	142,006	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	256,147	(56,352)	199,795	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	806,759	(338,839)	467,920	
							To reclassify the nonlabor portion of agency costs (housekeeping, laundry, and dietary) to the appropriate cost centers. 42 CFR, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$383,346	(\$383,346)	\$0	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 284,445	383,346	667,791	
							To reclassify plant operations and maintenance other nonlabor costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GLENDORA GRAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497077739		13
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>										
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust real property taxes to agree with expenses applicable to the audit period. 42 CFR 413.50 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$71,608	\$23,062	\$94,670
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with the provider's policy statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$200,141	(\$9,191)	\$190,950
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate Long Term Care Institute expenses imposed by the Office of Inspector General. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10	* \$1,411,858	(\$28,687)	\$1,383,171

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GLENDDORA GRAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1497077739		13
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	11.2	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	117,634	23	117,657
9	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 1, 2013 Report Date: June 13, 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	102,301	(2,494)	99,807
10	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	444	444

Provider Name							Fiscal Period			Provider NPI		Adjustments
GLENDDORA GRAND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1497077739		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
ADJUSTMENTS TO OTHER MATTERS												
	Not Reported			1	14		Overpayments		\$0			
11							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and for insufficient documentation. 42 CFR, 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$17,916		
12							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, Section 50761 and 51458.1			34,002		
13							To recover Medi-Cal duplicate payments. 42 CFR 433.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1			<u>9,426</u> \$61,344	\$61,344	