

**REPORT
ON THE
RATE SETTING AUDIT
GLENOAKS CONVALESCENT HOSPITAL
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1154474302
FISCAL PERIOD ENDED
AUGUST 31, 2012**

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

**Section Chief: Allen Dervi
Audit Supervisor: Henry Kwan
Auditor: Tabusum Faridi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 13, 2014

Henry Levine, Administrator
Glenoaks Convalescent Hospital
409 Glenoaks Boulevard
Glendale, California 91202

GLENOAKS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1154474302
FISCAL PERIOD ENDED AUGUST 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 \$409, 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.

Henry Levine
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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

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility No.:
206190321

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	\$ 2,060,883	\$ 61.25
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 449,195	\$ 13.35
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 742,506	\$ 22.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 420,066	\$ 12.48
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,676	\$ 0.38
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,988	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,294	\$ 2.21
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 442,368	\$ 13.15
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 276,068	\$ 8.20
11	Cost of Routine Service/Audited Total Costs	\$ 4,562,494	\$ 4,505,044	\$ 133.89
12	Total Patient Days (Adj)	33,648	33,648	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 135.59	\$ 133.89	
14	Overpayments (Adj 20)	\$ 0	\$ 409	
15	Medi-Cal Days (Adj 19)	29,330	28,306	
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	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility No.:
206190321

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility No.:
206190321

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	\$ 51,700	\$ 51,700		
160	Activities	28,705		\$ 28,705	
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	1,980,478	51,700	28,705	2,060,883 *
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	\$ 2,060,883	\$ 51,700	\$ 28,705	\$ 2,060,883

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 54,075	\$ 54,075										
010	Housekeeping	77,853	264	\$ 78,117									
060	Laundry and Linen	53,053	2,868	4,163	\$ 60,084								
065	Dietary	204,283	3,994	5,798	0	\$ 214,075							
155	Social Services	N/A	0	0	0	0	\$ 0						
160	Activities	N/A	556	807	0	0	0	\$ 1,363					
165	Administration	N/A	2,900	4,209	0	0	0	0		\$ 7,109	\$ 7,109		
166	Medical Records	28,415	0	0	0	0	0	0		28,415		\$ 28,415	
170	Inservice Education - Nursing	44,301	0	0	0	0	0	0	\$ 44,301				
ANCILLARY SERVICES													
075	Patient Supplies		1,869	2,713	0	0	0	0	0	4,581	58	233	\$ 4,872
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,974	2,866	0	0	0	0	0	4,840	211	842	5,893
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	173	693	867
083	Speech Pathology		0	0	0	0	0	0	0	0	35	142	177
085	Pharmacy		0	0	0	0	0	0	0	0	88	352	440
090	Laboratory		0	0	0	0	0	0	0	0	2	7	9
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	9	35	44
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		39,475	57,305	60,084	214,075	0	1,363	44,301	416,604	6,522	26,069	449,195 *
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		176	255	0	0	0	0	0	431	10	42	484
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 461,980	\$ 54,075	\$ 78,117	\$ 60,084	\$ 214,075	\$ 0	\$ 1,363	\$ 44,301	\$ 426,456	\$ 7,109	\$ 28,415	\$ 461,980

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 209,022	\$ 209,022										
010	Housekeeping	25,506	1,020	\$ 26,526									
060	Laundry and Linen	29,199	11,086	1,414	\$ 41,698								
065	Dietary	245,657	15,438	1,969	0	\$ 263,064							
155	Social Services	6,210	0	0	0	0	\$ 6,210						
160	Activities	21,617	2,149	274	0	0	0	\$ 24,040					
165	Administration	N/A	11,208	1,429	0	0	0	0		\$ 12,637	\$ 12,637		
166	Medical Records	15,192	0	0	0	0	0	0		15,192		\$ 15,192	
170	Inservice Education - Nursing	473	0	0	0	0	0	0	\$ 473				
ANCILLARY SERVICES													
075	Patient Supplies	3,115	7,223	921	0	0	0	0	0	11,259	103	124	\$ 11,487
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	85,738	7,631	973	0	0	0	0	0	94,342	375	450	95,167
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	95,841	0	0	0	0	0	0	0	95,841	308	371	96,520
083	Speech Pathology	19,599	0	0	0	0	0	0	0	19,599	63	76	19,738
085	Pharmacy	48,688	0	0	0	0	0	0	0	48,688	157	188	49,033
090	Laboratory	988	0	0	0	0	0	0	0	988	3	4	995
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,845	0	0	0	0	0	0	0	4,845	16	19	4,879
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	209,442	152,587	19,459	41,698	263,064	6,210	24,040	473	716,974	11,594	13,938	742,506
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	3,043	680	87	0	0	0	0	0	3,810	19	22	3,851
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,024,175	\$ 209,022	\$ 26,526	\$ 41,698	\$ 263,064	\$ 6,210	\$ 24,040	\$ 473	\$ 996,346	\$ 12,637	\$ 15,192	\$ 1,024,175

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility Number:
206190321

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 456,161	97%							
	Property Tax (line 40)	13,765	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,322	\$ 25,322				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
	ANCILLARY SERVICES									
075	Patient Supplies			0	16,318	207	0	\$ 16,525	\$ 16,041	\$ 484
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	17,240	750	0	17,990	17,463	527
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	618	0	618	600	18
083	Speech Pathology			0	0	126	0	126	123	4
085	Pharmacy			0	0	314	0	314	305	9
090	Laboratory			0	0	6	0	6	6	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	31	0	31	30	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	409,510	23,231	0	432,742	420,066	12,676
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	1,537	37	0	1,574	1,528	46
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 469,926	100%	\$ 0	\$ 444,604	\$ 25,322	\$ 0	\$ 469,926	\$ 456,161	\$ 13,765

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 34% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 54% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 8,756												
055	Interest - Other	15,775												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	276,380												
	Total Costs Allocable as Administration	300,911	34%											
167	CDPH Licensing Fees	29,417	3%											
168	Professional Liability Insurance	80,980	9%											
169	Quality Assurance Fees	482,176	54%											
174	Caregiver Training	0	0%											
	Total	893,484	100%						\$ 893,484					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 4,581	\$ 11,259	\$ 16,318	\$ 32,158	7,314	\$ 2,463	\$ 241	\$ 663	\$ 3,947	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,840	94,342	17,240	116,421	26,480	8,918	872	2,400	14,290	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	95,841	0	95,841	21,799	7,342	718	1,976	11,764	0
083	Speech Pathology			0	0	19,599	0	19,599	4,458	1,501	147	404	2,406	0
085	Pharmacy			0	0	48,688	0	48,688	11,074	3,730	365	1,004	5,976	0
090	Laboratory			0	0	988	0	988	225	76	7	20	121	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,845	0	4,845	1,102	371	36	100	595	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			2,060,883	416,604	716,974	409,510	3,603,971	819,718	276,068	26,988	74,294	442,368	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	431	3,810	1,537	5,778	1,314	443	43	119	709	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 893,484		\$ 2,060,883	\$ 426,456	\$ 996,346	\$ 444,604	\$ 3,928,289	\$ 893,484					
	Total Administrative Costs							\$ 893,484		\$ 300,911	\$ 29,417	\$ 80,980	\$ 482,176	\$ 0
	Unit Cost Multiplier							0.22744864						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 35,524	\$ 27,829	\$ 25,322	\$ 88,675						
	TOTAL FACILITY COSTS							\$ 4,910,448						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 18)	Plant Ops (SQ FT) 5 (Adj 18)	Hskpng (SQ FT) 10 (Adj 18)	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	552									
010	Housekeeping	75	75								
060	Laundry and Linen		815	815							
065	Dietary	1,135	1,135	1,135							
155	Social Services										
160	Activities	158	158	158							
165	Administration	824	824	824							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	531	531	531						32,158	32,158
077	Specialized Support Surfaces									0	0
080	Physical Therapy	561	561	561						116,421	116,421
081	Respiratory Therapy									0	0
082	Occupational Therapy									95,841	95,841
083	Speech Pathology									19,599	19,599
085	Pharmacy									48,688	48,688
090	Laboratory									988	988
095	Home Health Services									0	0
100	Other Ancillary Services									4,845	4,845
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,218	11,218	11,218	331,110	99,333	2,189,920	2,189,920	2,189,920	3,603,971	3,603,971
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	50	50	50						5,778	5,778
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,919	15,367	15,292	331,110	99,333	2,189,920	2,189,920	2,189,920	3,928,289	3,928,289
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 51,700 0.023608168	\$ 28,705 0.013107785			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 54,075 3.51890415	\$ 78,117 5.10835194	\$ 60,084 0.18146300	\$ 214,075 2.15512403	\$ - 0.00000000	\$ 1,363 0.00062245	\$ 44,301 0.02022951	\$ 7,109 0.00180966	\$ 28,415 0.00723343
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 209,022 13.60200430	\$ 26,526 1.73464232	\$ 41,698 0.12593509	\$ 263,064 2.64830513	\$ 6,210 0.00283572	\$ 24,040 0.01097766	\$ 473 0.00021599	\$ 12,637 0.00321702	\$ 15,192 0.00386733
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 469,926 29.51981908	\$ 16,295 1.06038525	\$ 2,294 0.14998138	\$ 25,045 0.07563982	\$ 34,879 0.35112964	\$ - 0.00000000	\$ 4,855 0.00221715	\$ - 0.00000000	\$ 25,322 0.00644598	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility Number:
206190321

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	\$ 46,197	\$ 0	\$ 46,197	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,878	0	7,878	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	150,547	58,475	209,022	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 204,622	\$ 58,475	\$ 263,097	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 63,902	\$ 0	\$ 63,902	(Sch 3)
010	.20-.39	Fringe Benefits	6300	13,951	0	13,951	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,506	0	25,506	(Sch 4)
010		Housekeeping - Total	6300	\$ 103,359	\$ 0	\$ 103,359	
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	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	456,161	0	456,161	(Sch 5)
040		Property Taxes	7300	15,393	(1,628)	13,765	(Sch 5)
045		Property Insurance	7400	6,825	1,931	8,756	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	15,775	0	15,775	(Sch 6)
057		Subtotal 005 - 055		\$ 802,135	\$ 58,778	\$ 860,913	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 44,690	\$ 0	\$ 44,690	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,363	0	8,363	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	44,292	(15,093)	29,199	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,345	\$ (15,093)	\$ 82,252	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 173,122	\$ 0	\$ 173,122	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,161	0	31,161	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	254,839	(9,182)	245,657	(Sch 4)
065		Dietary - Total	6500	\$ 459,122	\$ (9,182)	\$ 449,940	
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	3,115	0	3,115	(Sch 4)
075		Patient Supplies - Total	8100	\$ 3,115	\$ 0	\$ 3,115	
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:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility Number:
206190321

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	85,738	0	85,738	(Sch 4)
080		Physical Therapy - Total	8200	\$ 85,738	\$ 0	\$ 85,738	
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	95,841	0	95,841	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 95,841	\$ 0	\$ 95,841	
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	19,599	0	19,599	(Sch 4)
083		Speech Pathology - Total	8280	\$ 19,599	\$ 0	\$ 19,599	
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	10,657	38,031	48,688	(Sch 4)
085		Pharmacy - Total	8300	\$ 10,657	\$ 38,031	\$ 48,688	
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	0	988	988	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 988	\$ 988	
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	4,845	0	4,845	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 4,845	\$ 0	\$ 4,845	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility Number:
206190321

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		\$ 219,795	\$ 39,019	\$ 258,814	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,634,732	\$ 0	\$ 1,634,732	(Sch 2)
105	.20-.39	Fringe Benefits	6110	345,746	0	345,746	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	294,565	(85,123)	209,442	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,275,043	\$ (85,123)	\$ 2,189,920	
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:
GLENOAKS CONVALESCENT HOSPITAL

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

NPI:
1154474302

OSHPD Facility Number:
206190321

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	3,043	0	3,043
140		Beauty and Barber - Total	8900	\$ 3,043	\$ 0	\$ 3,043
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	0	0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,278,086	\$ (85,123)	\$ 2,192,963
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,293	\$ 0	\$ 45,293
155	.20-.39	Fringe Benefits	6600	6,407	0	6,407
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	6,418	(208)	6,210
155		Social Services - Total	6600	\$ 58,118	\$ (208)	\$ 57,910

SUMMARY OF AUDITED PROGRAM EXPENSES

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NPI:
1154474302

OSHPD Facility Number:
206190321

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	\$ 25,041	\$ 0	\$ 25,041	(Sch 2)
160	.20-.39	Fringe Benefits	6700	3,664	0	3,664	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,412	(795)	21,617	(Sch 4)
160		Activities - Total	6700	\$ 51,117	\$ (795)	\$ 50,322	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 161,124	\$ 0	\$ 161,124	(Sch 6)
165	.20-.39	Fringe Benefits	6900	17,060	0	17,060	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	134,922	(36,726)	98,196	(Sch 6)
165		Administration - Total	6900	\$ 313,106	\$ (36,726)	\$ 276,380	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 25,218	\$ 0	\$ 25,218	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,197	0	3,197	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,192	0	15,192	(Sch 4)
166		Medical Records - Total	6900	\$ 43,607	\$ 0	\$ 43,607	
167		CDPH Licensing Fees	6900	\$ 29,618	\$ (201)	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 48,333	\$ 32,647	\$ 80,980	(Sch 6)
169		Quality Assurance Fees	6900	\$ 482,176	\$ 0	\$ 482,176	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 38,376	\$ 0	\$ 38,376	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,925	0	5,925	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	473	0	473	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,774	\$ 0	\$ 44,774	
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		\$ 1,070,849	\$ (5,283)	\$ 1,065,566	
200		Total		\$ 4,927,332	\$ (16,884)	\$ 4,910,448	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 41,227	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GLENDALES CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	58,475	60,975						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	(1,628)							(1,628)
045	4	Property Insurance	1,931						1,931	
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	(15,093)	(15,093)						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(9,182)	(6,549)						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:
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Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	38,031				38,031			
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	988					988		
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(85,123)	(38,763)			(38,031)	(988)		
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							

Provider Name:
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NPI:
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OSHPD Facility Number:
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Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
167	4	(201)		(201)						
168	4	32,647			34,310	(1,423)				
169	4	0								
170	1	0								
170	2	0								
170	3	0								
170	4	0								
174	1	0								
174	2	0								
174	3	0								
174	4	0								
200	Total	<u>(\$16,884)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,931</u>	<u>(1,628)</u>

Provider Name:
GLENOAKS CONVALESCENT HOSPITAL

NPI:
1154474302

OSHPD Facility Number:
206190321

Fiscal Period:
SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012

Line No.	Sub No.	AUDIT ADJ 10	AUDIT ADJ 11,12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16,17	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4									
168	4	(240)								
169	4									
170	1									
170	2									
170	3									
170	4									
174	1									
174	2									
174	3									
174	4									
200	Total	(240)	(4,040)	(2,633)	(433)	(2,500)	(7,341)	0	0	0

Provider Name							Fiscal Period			NPI		Adjustments
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012			1154474302		20
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To identify group health insurance for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$41,227	\$41,227

Provider Name							Fiscal Period	NPI	Adjustments	
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20	
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				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$150,547	\$60,975	\$211,522 *
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	44,292	(15,093)	29,199
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	254,839	(6,549)	248,290 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	294,565	(38,763)	255,802 *
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	6,418	(208)	6,210
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	22,412	(362)	22,050 *
							To reclassify repairs and maintenance expense 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			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$134,922	\$201	\$135,123 *
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees	29,618	(201)	29,417
							To reclassify use tax expense 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			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$135,123	(\$34,310)	\$100,813 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	48,333	34,310	82,643 *
							To reclassify liability insurance expense 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			
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$100,813	\$1,423	\$102,236 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	* 82,643	(1,423)	81,220 *
							To reclassify finance charges 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			

Provider Name							Fiscal Period	NPI	Adjustments	
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20	
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				
RECLASSIFICATIONS OF REPORTED COSTS										
6	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$10,657	\$38,031	\$48,688
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 255,802	(38,031)	217,771 *
							To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511			
7	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$0	\$988	\$988
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 217,771	(988)	216,783 *
							To reclassify laboratory expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
8	10.5	045	4	8A-1	045	4	Property Insurance To adjust the reported expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$6,825	\$1,931	\$8,756	
9	10.5	040	4	8A-1	040	4	Property Taxes To eliminate property taxes not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2122.2F	\$15,393	(\$1,628)	\$13,765	
10	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance expense to agree with the audited invoices based on the accrual basis of accounting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$81,220	(\$240)	\$80,980	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$102,236			
11							To eliminate mercury insurance expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		(\$1,520)		
12							To eliminate bank overdraft fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.10, and 2122.1		<u>(2,520)</u> <u>(\$4,040)</u>	\$98,196	
13	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To eliminate dietary supplies expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$248,290	(\$2,633)	\$245,657	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
GLENOKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
14	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate cigarette expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$22,050	(\$433)	\$21,617
15	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate repairs and maintenance expense not related to the facility. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$211,522	(\$2,500)	\$209,022
16	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate medical supplies due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$216,783		(\$1,123)
17							To eliminate march medical supplies booked twice in error. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				<u>(6,218)</u> <u>(\$7,341)</u> \$209,442

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
18	10.7	160	1,2,3	7	160	Activities (Square Feet)	0	158	158	
	10.7	165	1,2,3	7	165	Administration	0	824	824	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	14,937	982	15,919	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	14,385	982	15,367	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	14,310	982	15,292	
To adjust square footage statistics to agree with the prior year audit report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments		
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
19	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: September 1, 2011 through August 31, 2012 Payment Period: September 1, 2011 through June 30, 2013 Report Date: July 1, 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	29,330	(1,024)	28,306	

Provider Name							Fiscal Period	NPI	Adjustments	
GLENOAKS CONVALESCENT HOSPITAL							SEPTEMBER 1, 2011 THROUGH AUGUST 31, 2012	1154474302	20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
20	Not Reported			1	14		Overpayments - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$409	\$409