

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – COUNTRY VIEW
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801842877**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Christiana Aleru**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2013

Greg LeRoy
Director, Medicaid Reimbursement
Golden Living
1000 Fianna Way
Fort Smith, AR 72919-4388

GOLDEN LIVINGCENTER – COUNTRY VIEW
NATIONAL PROVIDER IDENTIFIER (NPI) 1801842877
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 \$2,650, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Greg LeRoy
Page 2

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.

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

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	\$ 1,686,491	\$ 81.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 443,552	\$ 21.37
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 393,867	\$ 18.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 146,788	\$ 7.07
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,354	\$ 0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,566	\$ 0.56
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,720	\$ 1.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 7,599	\$ 0.37
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 232,172	\$ 11.19
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 556,175	\$ 26.80
11	Cost of Routine Service/Audited Total Costs	\$ 3,529,294.00	\$ 3,529,283	\$ 170.08
12	Total Patient Days (Adj)	20,751	20,751	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.08	\$ 170.08	
14	Overpayments (Adj 2)	\$ 0	\$ (2,650)	
15	Medi-Cal Days (Adj 1)	18,451	17,929	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

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:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

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	\$ -	\$ -		
160	Activities	78,841		\$ 78,841	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,915	0	0	5,915
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	1,607,650	0	78,841	1,686,491 *
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	\$ 1,692,406	\$ -	\$ 78,841	\$ 1,692,406

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 48,993	\$ 48,993										
010	Housekeeping	67,456	881	\$ 68,337									
060	Laundry and Linen	41,267	2,365	3,360	\$ 46,992								
065	Dietary	209,605	6,446	9,156	0	\$ 225,207							
155	Social Services	N/A	472	670	0	0	\$ 1,143						
160	Activities	N/A	2,129	3,025	0	0	0	\$ 5,154					
165	Administration	N/A	3,451	4,902	0	0	0	0		\$ 8,353	\$ 8,353		
166	Medical Records	25,380	535	760	0	0	0	0		26,675		\$ 26,675	
170	Inservice Education - Nursing	61,093	0	0	0	0	0	0	\$ 61,093				
ANCILLARY SERVICES													
075	Patient Supplies		288	410	0	0	0	0	0	698	28	89	\$ 815
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		189	268	0	0	0	0	0	457	486	1,553	2,497
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		89	127	0	0	0	0	0	216	329	1,049	1,594
083	Speech Pathology		561	797	0	0	0	0	0	1,358	410	1,308	3,076
085	Pharmacy		110	156	0	0	0	0	0	267	122	391	780
090	Laboratory		0	0	0	0	0	0	0	0	8	24	32
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	8	27	36
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		31,061	44,118	46,963	225,207	1,143	5,154	61,093	414,738	6,871	21,943	443,552 *
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		414	589	29	0	0	0	0	1,032	21	68	1,122
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	70	222	292
	TOTAL	\$ 453,794	\$ 48,993	\$ 68,337	\$ 46,992	\$ 225,207	\$ 1,143	\$ 5,154	\$ 61,093	\$ 418,766	\$ 8,353	\$ 26,675	\$ 453,794

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 130,255	\$ 130,255										
010	Housekeeping	21,989	2,343	\$ 24,332									
060	Laundry and Linen	18,822	6,289	1,196	\$ 26,307								
065	Dietary	147,080	17,138	3,260	0	\$ 167,478							
155	Social Services	19	1,255	239	0	0	\$ 1,513						
160	Activities	2,974	5,661	1,077	0	0	0	\$ 9,712					
165	Administration	N/A	9,175	1,745	0	0	0	0		\$ 10,921	\$ 10,921		
166	Medical Records	2,891	1,422	271	0	0	0	0		4,584		\$ 4,584	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	2,163	767	146	0	0	0	0	0	3,076	37	15	\$ 3,128
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	184,351	502	95	0	0	0	0	0	184,948	636	267	185,851
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	124,870	237	45	0	0	0	0	0	125,152	430	180	125,762
083	Speech Pathology	151,575	1,492	284	0	0	0	0	0	153,351	535	225	154,111
085	Pharmacy	45,856	293	56	0	0	0	0	0	46,205	160	67	46,432
090	Laboratory	2,893	0	0	0	0	0	0	0	2,893	10	4	2,907
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,246	0	0	0	0	0	0	0	3,246	11	5	3,262
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	77,832	82,579	15,708	26,291	167,478	1,513	9,712	0	381,113	8,983	3,771	393,867 *
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	4,383	1,102	210	16	0	0	0	0	5,711	28	12	5,750
145	Other Nonreimbursable	26,614	0	0	0	0	0	0	0	26,614	91	38	26,743
	TOTAL	\$ 947,813	\$ 130,255	\$ 24,332	\$ 26,307	\$ 167,478	\$ 1,513	\$ 9,712	\$ -	\$ 932,308	\$ 10,921	\$ 4,584	\$ 947,813

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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)	\$ 154,362	93%							
	Property Tax (line 40)	10,888	7%	\$ 165,250						
005	Plant Operations and Maintenance			8,762	\$ 8,762					
010	Housekeeping			2,814	158	\$ 2,972				
060	Laundry and Linen			7,556	423	146	\$ 8,125			
065	Dietary			20,589	1,153	398	0	\$ 22,140		
155	Social Services			1,508	84	29	0	0	\$ 1,621	
160	Activities			6,802	381	132	0	0	0	\$ 7,314
165	Administration			11,023	617	213	0	0	0	0
166	Medical Records			1,709	96	33	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			921	52	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			603	34	12	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			285	16	6	0	0	0	0
083	Speech Pathology			1,793	100	35	0	0	0	0
085	Pharmacy			352	20	7	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			99,210	5,555	1,919	8,120	22,140	1,621	7,314
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			1,323	74	26	5	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 165,250	100%	\$ 165,250	\$ 8,762	\$ 2,972	\$ 8,125	\$ 22,140	\$ 1,621	\$ 7,314

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 154,362	93%							
	Property Tax (line 40)	10,888	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,854	\$ 11,854				
166	Medical Records				1,838		\$ 1,838			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	991	40	6	\$ 1,037	\$ 968	\$ 68
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	649	690	107	1,446	1,351	95
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	306	466	72	845	789	56
083	Speech Pathology			0	1,928	581	90	2,599	2,428	171
085	Pharmacy			0	378	174	27	579	541	38
090	Laboratory			0	0	11	2	12	12	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12	2	14	13	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	145,879	9,751	1,512	157,141	146,788	10,354
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	1,428	30	5	1,463	1,367	96
145	Other Nonreimbursable			0	0	99	15	114	107	8
	TOTAL	\$ 165,250	100%	\$ -	\$ 151,559	\$ 11,854	\$ 1,838	\$ 165,250	\$ 154,362	\$ 10,888

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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. 66% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,989												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	671,134												
	Total Costs Allocable as Administration	676,123	66%											
167	CDPH Licensing Fees	14,060	1%											
168	Professional Liability Insurance	49,502	5%											
169	Quality Assurance Fees	282,244	27%											
174	Caregiver Training	9,238	1%											
	Total	1,031,167	100%						\$ 1,031,167					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,915	\$ 698	\$ 3,076	\$ 991	\$ 10,680	3,447	\$ 2,260	\$ 47	\$ 165	\$ 943	\$ 31
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	457	184,948	649	186,054	60,047	39,372	819	2,883	16,436	538
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	216	125,152	306	125,674	40,560	26,595	553	1,947	11,102	363
083	Speech Pathology			0	1,358	153,351	1,928	156,637	50,553	33,147	689	2,427	13,837	453
085	Pharmacy			0	267	46,205	378	46,849	15,120	9,914	206	726	4,139	135
090	Laboratory			0	0	2,893	0	2,893	934	612	13	45	256	8
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,246	0	3,246	1,048	687	14	50	287	9
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,686,491	414,738	381,113	145,879	2,628,221	848,232	556,175	11,566	40,720	232,172	7,599
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,032	5,711	1,428	8,171	2,637	1,729	36	127	722	24
145	Other Nonreimbursable			0	0	26,614	0	26,614	8,589	5,632	117	412	2,351	77
	SUBTOTAL	\$ 1,031,167		\$ 1,692,406	\$ 418,766	\$ 932,308	\$ 151,559	\$ 3,195,039	\$ 1,031,167					
	Total Administrative Costs							\$ 1,031,167		\$ 676,123	\$ 14,060	\$ 49,502	\$ 282,244	\$ 9,238
	Unit Cost Multiplier							0.32274003						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 35,028	\$ 15,505	\$ 13,691	\$ 64,224							
	TOTAL FACILITY COSTS							\$ 4,290,430						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	523									
010	Housekeeping	168	168								
060	Laundry and Linen	451	451	451							
065	Dietary	1,229	1,229	1,229	0						
155	Social Services	90	90	90	0	0					
160	Activities	406	406	406	0	0					
165	Administration	658	658	658	0	0					
166	Medical Records	102	102	102	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	55	55	55	0	0	0	0	0	10,680	10,680
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	36	36	36	0	0	0	0	0	186,054	186,054
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	17	17	17	0	0	0	0	0	125,674	125,674
083	Speech Pathology	107	107	107	0	0	0	0	0	156,637	156,637
085	Pharmacy	21	21	21	0	0	0	0	0	46,849	46,849
090	Laboratory	0	0	0	0	0	0	0	0	2,893	2,893
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	3,246	3,246
101	Subacute Care Ancillary Services	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
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,922	5,922	5,922	219,992	62,253	1,685,482	1,685,482	1,685,482	2,628,221	2,628,221
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	79	79	79	137	0	0	0	0	8,171	8,171
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	26,614	26,614
	TOTAL STATISTICS	9,864	9,341	9,173	220,129	62,253	1,685,482	1,685,482	1,685,482	3,195,039	3,195,039
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ - 0	\$ 78,841 0.04677653			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 48,993 5.24494166	\$ 68,337 7.44981470	\$ 46,992 0.21347635	\$ 225,207 3.61760647	\$ 1,143 0.00067786	\$ 5,154 0.00305792	\$ 61,093 0.03624661	\$ 8,353 0.00261441	\$ 26,675 0.00834884
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 130,255 13.94443850	\$ 24,332 2.65253087	\$ 26,307 0.11950826	\$ 167,478 2.69027477	\$ 1,513 0.00089750	\$ 9,712 0.00576237	\$ - 0.00000000	\$ 10,921 0.00341805	\$ 4,584 0.00143469
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 165,250 16.75283861	\$ 8,762 0.93798679	\$ 2,972 0.32400073	\$ 8,125 0.03690875	\$ 22,140 0.35564907	\$ 1,621 0.00096194	\$ 7,314 0.00433942	\$ - 0.00000000	\$ 11,854 0.00371005	\$ 1,838 0.00057511

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 31,328	\$ 0	\$ 31,328	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,665	0	17,665	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	130,255	0	130,255	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 179,248	\$ 0	\$ 179,248	
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	67,456	0	67,456	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,989	0	21,989	(Sch 4)
010		Housekeeping - Total	6300	\$ 89,445	\$ 0	\$ 89,445	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,805	0	21,805	(Sch 5)
025		Depreciation: Equipment	7140	24,861	0	24,861	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	107,696	0	107,696	(Sch 5)
040		Property Taxes	7300	10,888	0	10,888	(Sch 5)
045		Property Insurance	7400	4,989	0	4,989	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 438,932	\$ 0	\$ 438,932	
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	41,267	0	41,267	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,822	0	18,822	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,089	\$ 0	\$ 60,089	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 162,857	\$ 0	\$ 162,857	(Sch 3)
065	.20-.39	Fringe Benefits	6500	46,748	0	46,748	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	147,080	0	147,080	(Sch 4)
065		Dietary - Total	6500	\$ 356,685	\$ 0	\$ 356,685	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,210	\$ 0	\$ 5,210	(Sch 2)
075	.20-.39	Fringe Benefits	8100	705	0	705	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	2,163	0	2,163	(Sch 4)
075		Patient Supplies - Total	8100	\$ 8,078	\$ 0	\$ 8,078	
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:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	184,351	0	184,351	(Sch 4)
080		Physical Therapy - Total	8200	\$ 184,351	\$ 0	\$ 184,351	
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	124,870	0	124,870	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 124,870	\$ 0	\$ 124,870	
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	151,575	0	151,575	(Sch 4)
083		Speech Pathology - Total	8280	\$ 151,575	\$ 0	\$ 151,575	
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	45,856	0	45,856	(Sch 4)
085		Pharmacy - Total	8300	\$ 45,856	\$ 0	\$ 45,856	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	2,893	0	2,893	(Sch 4)
090		Laboratory - Total	8400	\$ 2,893	\$ 0	\$ 2,893	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,246	0	3,246	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,246	\$ 0	\$ 3,246	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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		\$ 520,869	\$ 0	\$ 520,869	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,241,981	\$ 0	\$ 1,241,981	(Sch 2)
105	.20-.39	Fringe Benefits	6110	365,669	0	365,669	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,832	0	77,832	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,685,482	\$ 0	\$ 1,685,482	
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:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	4,383	0	4,383 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,383	\$ 0	\$ 4,383
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	26,614	0	26,614 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 26,614	\$ 0	\$ 26,614
146		Subtotal 105 - 145		\$ 1,716,479	\$ 0	\$ 1,716,479
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 0	\$ 0	\$ 0 (Sch 2)
155	.20-.39	Fringe Benefits	6600	0	0	0 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	19	0	19 (Sch 4)
155		Social Services - Total	6600	\$ 19	\$ 0	\$ 19

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

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

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 53,283	\$ 0	\$ 53,283	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,558	0	25,558	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,974	0	2,974	(Sch 4)
160		Activities - Total	6700	\$ 81,815	\$ 0	\$ 81,815	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 160,777	\$ 0	\$ 160,777	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,429	0	62,429	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	447,928	0	447,928	(Sch 6)
165		Administration - Total	6900	\$ 671,134	\$ 0	\$ 671,134	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 20,667	\$ 0	\$ 20,667	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,713	0	4,713	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,891	0	2,891	(Sch 4)
166		Medical Records - Total	6900	\$ 28,271	\$ 0	\$ 28,271	
167		CDPH Licensing Fees	6900	\$ 14,060	\$ 0	\$ 14,060	(Sch 6)
168		Professional Liability Insurance	6900	\$ 49,502	\$ 0	\$ 49,502	(Sch 6)
169		Quality Assurance Fees	6900	\$ 282,244	\$ 0	\$ 282,244	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,152	\$ 0	\$ 46,152	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,941	0	14,941	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 61,093	\$ 0	\$ 61,093	
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	9,238	0	9,238	(Sch 6)
174		Caregiver Training - Total	6900	\$ 9,238	\$ 0	\$ 9,238	
		Subtotal 155 - 174		\$ 1,197,376	\$ 0	\$ 1,197,376	
200		Total		\$ 4,290,430	\$ 0	\$ 4,290,430	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1801842877	2	
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>										
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 24, 2012 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	18,451	(522)	17,929

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1801842877		2
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>												
2	N/A			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$2,650	\$2,650		