

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - HILLCREST
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215989769**

**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: Inosencia Aparicio**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

GOLDEN LIVINGCENTER - HILLCREST
NATIONAL PROVIDER IDENTIFIER (NPI) 1215989769
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 \$5,123, 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
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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 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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

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	\$ 1,760,808	\$ 81.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 468,085	\$ 21.59
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 422,153	\$ 19.47
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 122,117	\$ 5.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,881	\$ 1.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,757	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 105,355	\$ 4.86
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 7,670	\$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 234,305	\$ 10.81
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 627,824	\$ 28.96
11	Cost of Routine Service/Audited Total Costs	\$ 3,792,243.00	\$ 3,799,955	\$ 175.28
12	Total Patient Days (Adj)	21,679	21,679	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.93	\$ 175.28	
14	Overpayments (Adj 3-4)	\$ 0	\$ (5,123)	
15	Medi-Cal Days (Adj 2)	16,520	13,897	
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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

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	\$ 44,205	\$ 44,205		
160	Activities	50,320		\$ 50,320	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	12,867	0	0	12,867
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	1,666,283	44,205	50,320	1,760,808 *
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	\$ 1,773,675	\$ 44,205	\$ 50,320	\$ 1,773,675

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 42,353	\$ 42,353										
010	Housekeeping	83,366	1,198	\$ 84,564									
060	Laundry and Linen	50,924	1,621	3,330	\$ 55,875								
065	Dietary	191,790	6,228	12,797	0	\$ 210,815							
155	Social Services	N/A	880	1,808	0	0	\$ 2,688						
160	Activities	N/A	4,058	8,339	0	0	0	\$ 12,398					
165	Administration	N/A	2,838	5,832	0	0	0	0		\$ 8,670	\$ 8,670		
166	Medical Records	51,563	0	0	0	0	0	0		51,563		\$ 51,563	
170	Inservice Education - Nursing	66,240	0	0	0	0	0	0	\$ 66,240				
ANCILLARY SERVICES													
075	Patient Supplies		359	739	0	0	0	0	0	1,098	77	457	\$ 1,633
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	12	69	81
080	Physical Therapy		495	1,017	0	0	0	0	0	1,512	584	3,471	5,567
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		391	803	0	0	0	0	0	1,194	433	2,575	4,203
083	Speech Pathology		196	402	0	0	0	0	0	597	239	1,421	2,257
085	Pharmacy		0	0	0	0	0	0	0	0	277	1,649	1,926
090	Laboratory		0	0	0	0	0	0	0	0	22	131	152
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	67	397	463
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		23,638	48,571	55,875	210,815	2,688	12,398	66,240	420,224	6,889	40,973	468,085 *
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		451	927	0	0	0	0	0	1,378	24	145	1,547
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	46	276	322
	TOTAL	\$ 486,236	\$ 42,353	\$ 84,564	\$ 55,875	\$ 210,815	\$ 2,688	\$ 12,398	\$ 66,240	\$ 426,003	\$ 8,670	\$ 51,563	\$ 486,236

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	\$ 145,945	\$ 145,945										
010	Housekeeping	14,863	4,129	\$ 18,992									
060	Laundry and Linen	24,360	5,585	748	\$ 30,693								
065	Dietary	152,471	21,461	2,874	0	\$ 176,806							
155	Social Services	29	3,032	406	0	0	\$ 3,467						
160	Activities	1,141	13,985	1,873	0	0	0	\$ 16,999					
165	Administration	N/A	9,780	1,310	0	0	0	0		\$ 11,089	\$ 11,089		
166	Medical Records	2,561	0	0	0	0	0	0		2,561		\$ 2,561	
170	Inservice Education - Nursing	2,924	0	0	0	0	0	0	\$ 2,924				
ANCILLARY SERVICES													
075	Patient Supplies	13,769	1,239	166	0	0	0	0	0	15,174	98	23	\$ 15,295
077	Specialized Support Surfaces	4,648	0	0	0	0	0	0	0	4,648	15	3	4,666
080	Physical Therapy	226,790	1,706	228	0	0	0	0	0	228,724	746	172	229,643
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	168,011	1,347	180	0	0	0	0	0	169,539	554	128	170,221
083	Speech Pathology	92,907	674	90	0	0	0	0	0	93,671	306	71	94,047
085	Pharmacy	110,338	0	0	0	0	0	0	0	110,338	355	82	110,774
090	Laboratory	8,735	0	0	0	0	0	0	0	8,735	28	6	8,770
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,538	0	0	0	0	0	0	0	26,538	85	20	26,643
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	88,055	81,454	10,908	30,693	176,806	3,467	16,999	2,924	411,306	8,812	2,035	422,153 *
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	4,722	1,554	208	0	0	0	0	0	6,484	31	7	6,522
145	Other Nonreimbursable	18,466	0	0	0	0	0	0	0	18,466	59	14	18,539
	TOTAL	\$ 1,107,273	\$ 145,945	\$ 18,992	\$ 30,693	\$ 176,806	\$ 3,467	\$ 16,999	\$ 2,924	\$ 1,093,623	\$ 11,089	\$ 2,561	\$ 1,107,273

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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)	\$ 129,931	77%							
	Property Tax (line 40)	39,241	23%	\$ 169,172						
005	Plant Operations and Maintenance			5,614	\$ 5,614					
010	Housekeeping			4,628	159	\$ 4,786				
060	Laundry and Linen			6,259	215	189	\$ 6,663			
065	Dietary			24,051	826	724	0	\$ 25,601		
155	Social Services			3,398	117	102	0	0	\$ 3,617	
160	Activities			15,673	538	472	0	0	0	\$ 16,683
165	Administration			10,960	376	330	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,388	48	42	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,912	66	58	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,510	52	45	0	0	0	0
083	Speech Pathology			755	26	23	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			91,284	3,133	2,749	6,663	25,601	3,617	16,683
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			1,741	60	52	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 169,172	100%	\$ 169,172	\$ 5,614	\$ 4,786	\$ 6,663	\$ 25,601	\$ 3,617	\$ 16,683

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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 77% Of Total	Property Tax 23% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 129,931	77%							
	Property Tax (line 40)	39,241	23%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,666	\$ 11,666				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,478	104	0	\$ 1,581	\$ 1,214	\$ 367
077	Specialized Support Surfaces			0	0	16	0	16	12	4
080	Physical Therapy			0	2,035	785	0	2,820	2,166	654
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,607	583	0	2,190	1,682	508
083	Speech Pathology			0	804	321	0	1,125	864	261
085	Pharmacy			0	0	373	0	373	286	87
090	Laboratory			0	0	30	0	30	23	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	90	0	90	69	21
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	149,728	9,270	0	158,999	122,117	36,881
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	1,854	33	0	1,886	1,449	438
145	Other Nonreimbursable			0	0	62	0	62	48	14
	TOTAL	\$ 169,172	100%	\$ -	\$ 157,506	\$ 11,666	\$ -	\$ 169,172	\$ 129,931	\$ 39,241

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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. 63% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 5,656												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	784,441												
	Total Costs Allocable as Administration	790,097	63%											
167	CDPH Licensing Fees	18,571	1%											
168	Professional Liability Insurance	132,586	11%											
169	Quality Assurance Fees	294,866	24%											
174	Caregiver Training	9,652	1%											
	Total	1,245,772	100%						\$ 1,245,772					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 12,867	\$ 1,098	\$ 15,174	\$ 1,478	\$ 30,617	11,053	\$ 7,010	\$ 165	\$ 1,176	\$ 2,616	\$ 86
077	Specialized Support Surfaces			0	0	4,648	0	4,648	1,678	1,064	25	179	397	13
080	Physical Therapy			0	1,512	228,724	2,035	232,272	83,852	53,181	1,250	8,924	19,847	650
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,194	169,539	1,607	172,341	62,217	39,459	927	6,622	14,726	482
083	Speech Pathology			0	597	93,671	804	95,072	34,322	21,768	512	3,653	8,124	266
085	Pharmacy			0	0	110,338	0	110,338	39,833	25,263	594	4,239	9,428	309
090	Laboratory			0	0	8,735	0	8,735	3,153	2,000	47	336	746	24
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,538	0	26,538	9,580	6,076	143	1,020	2,268	74
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			1,760,808	420,224	411,306	149,728	2,742,066	989,910	627,824	14,757	105,355	234,305	7,670
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	1,378	6,484	1,854	9,715	3,507	2,224	52	373	830	27
145	Other Nonreimbursable			0	0	18,466	0	18,466	6,666	4,228	99	709	1,578	52
	SUBTOTAL	\$ 1,245,772		\$ 1,773,675	\$ 426,003	\$ 1,093,623	\$ 157,506	\$ 3,450,807	\$ 1,245,772					
	Total Administrative Costs							\$ 1,245,772		\$ 790,097	\$ 18,571	\$ 132,586	\$ 294,866	\$ 9,652
	Unit Cost Multiplier							0.36100890						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 60,233	\$ 13,650	\$ 11,666	\$ 85,549							
	TOTAL FACILITY COSTS							\$ 4,782,128						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 1)	Hskpng (SQ FT) 10 (Adj 1)	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	461									
010	Housekeeping	380	380								
060	Laundry and Linen	514	514	514							
065	Dietary	1,975	1,975	1,975							
155	Social Services	279	279	279							
160	Activities	1,287	1,287	1,287							
165	Administration	900	900	900							
166	Medical Records										
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	114	114	114						30,617	30,617
077	Specialized Support Surfaces									4,648	4,648
080	Physical Therapy	157	157	157						232,272	232,272
081	Respiratory Therapy									0	0
082	Occupational Therapy	124	124	124						172,341	172,341
083	Speech Pathology	62	62	62						95,072	95,072
085	Pharmacy									110,338	110,338
090	Laboratory									8,735	8,735
095	Home Health Services									0	0
100	Other Ancillary Services									26,538	26,538
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	7,496	7,496	7,496	268,030	65,037	1,754,338	1,754,338	1,754,338	2,742,066	2,742,066
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	143	143	143						9,715	9,715
145	Other Nonreimbursable									18,466	18,466
	TOTAL STATISTICS	13,892	13,431	13,051	268,030	65,037	1,754,338	1,754,338	1,754,338	3,450,807	3,450,807
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,205 0.025197539	\$ 50,320 0.028683184			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 42,353 3.15337652	\$ 84,564 6.47952518	\$ 55,875 0.20846663	\$ 210,815 3.24146226	\$ 2,688 0.00153196	\$ 12,398 0.00706679	\$ 66,240 0.03775783	\$ 8,670 0.00251234	\$ 51,563 0.01494230
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 145,945 10.86627950	\$ 18,992 1.45522843	\$ 30,693 0.11451425	\$ 176,806 2.71854449	\$ 3,467 0.00197607	\$ 16,999 0.00968957	\$ 2,924 0.00166673	\$ 11,089 0.00321356	\$ 2,561 0.00074215
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 169,172 12.17765621	\$ 5,614 0.41798075	\$ 4,786 0.36674140	\$ 6,663 0.02485790	\$ 25,601 0.39363281	\$ 3,617 0.00206146	\$ 16,683 0.00950933	\$ - 0.00000000	\$ 11,666 0.00338070	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	\$ 31,922	\$ 0	\$ 31,922	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,431	0	10,431	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	145,945	0	145,945	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 188,298	\$ 0	\$ 188,298	
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	83,366	0	83,366	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,863	0	14,863	(Sch 4)
010		Housekeeping - Total	6300	\$ 98,229	\$ 0	\$ 98,229	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 42,806	\$ 0	\$ 42,806	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	35,711	0	35,711	(Sch 5)
025		Depreciation: Equipment	7140	28,941	0	28,941	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	22,473	0	22,473	(Sch 5)
040		Property Taxes	7300	39,241	0	39,241	(Sch 5)
045		Property Insurance	7400	5,656	0	5,656	(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		\$ 461,355	\$ 0	\$ 461,355	
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	50,924	0	50,924	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,360	0	24,360	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,284	\$ 0	\$ 75,284	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 148,625	\$ 0	\$ 148,625	(Sch 3)
065	.20-.39	Fringe Benefits	6500	43,165	0	43,165	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	152,471	0	152,471	(Sch 4)
065		Dietary - Total	6500	\$ 344,261	\$ 0	\$ 344,261	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,076	\$ 0	\$ 6,076	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,791	0	6,791	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,769	0	13,769	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,636	\$ 0	\$ 26,636	
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	4,648	0	4,648	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,648	\$ 0	\$ 4,648	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	226,790	0	226,790	(Sch 4)
080		Physical Therapy - Total	8200	\$ 226,790	\$ 0	\$ 226,790	
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	168,011	0	168,011	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 168,011	\$ 0	\$ 168,011	
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	92,907	0	92,907	(Sch 4)
083		Speech Pathology - Total	8280	\$ 92,907	\$ 0	\$ 92,907	
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	110,338	0	110,338	(Sch 4)
085		Pharmacy - Total	8300	\$ 110,338	\$ 0	\$ 110,338	
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	8,735	0	8,735	(Sch 4)
090		Laboratory - Total	8400	\$ 8,735	\$ 0	\$ 8,735	
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	26,538	0	26,538	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,538	\$ 0	\$ 26,538	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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		\$ 664,603	\$ 0	\$ 664,603	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,299,568	\$ 0	\$ 1,299,568	(Sch 2)
105	.20-.39	Fringe Benefits	6110	366,715	0	366,715	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	88,055	0	88,055	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,754,338	\$ 0	\$ 1,754,338	
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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	4,722	0	4,722 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,722	\$ 0	\$ 4,722
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	18,466	0	18,466 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 18,466	\$ 0	\$ 18,466
146		Subtotal 105 - 145		\$ 1,777,526	\$ 0	\$ 1,777,526
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,444	\$ 0	\$ 27,444 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,761	0	16,761 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	29	0	29 (Sch 4)
155		Social Services - Total	6600	\$ 44,234	\$ 0	\$ 44,234

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	\$ 37,034	\$ 0	\$ 37,034	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,286	0	13,286	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,141	0	1,141	(Sch 4)
160		Activities - Total	6700	\$ 51,461	\$ 0	\$ 51,461	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 209,801	\$ 0	\$ 209,801	(Sch 6)
165	.20-.39	Fringe Benefits	6900	78,224	0	78,224	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	496,416	0	496,416	(Sch 6)
165		Administration - Total	6900	\$ 784,441	\$ 0	\$ 784,441	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,844	\$ 0	\$ 38,844	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,719	0	12,719	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,561	0	2,561	(Sch 4)
166		Medical Records - Total	6900	\$ 54,124	\$ 0	\$ 54,124	
167		CDPH Licensing Fees	6900	\$ 18,571	\$ 0	\$ 18,571	(Sch 6)
168		Professional Liability Insurance	6900	\$ 132,586	\$ 0	\$ 132,586	(Sch 6)
169		Quality Assurance Fees	6900	\$ 294,866	\$ 0	\$ 294,866	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,375	\$ 0	\$ 48,375	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,865	0	17,865	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,924	0	2,924	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,164	\$ 0	\$ 69,164	
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	9,652	0	9,652	(Sch 6)
174		Caregiver Training - Total	6900	\$ 9,652	\$ 0	\$ 9,652	
		Subtotal 155 - 174		\$ 1,459,099	\$ 0	\$ 1,459,099	
200		Total		\$ 4,782,128	\$ 0	\$ 4,782,128	

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 - HILLCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215989769		4
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>												
1	10.7	010	1,2	7	010	N/A	Housekeeping (Square Footage)		38	342	380	
	10.7	155	1,2,3	7	155	N/A	Social Services		0	279	279	
	10.7	160	1,2,3	7	160	N/A	Activities		0	1,287	1,287	
	10.7	165	1,2,3	7	165	N/A	Administration		0	900	900	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Footage		11,084	2,808	13,892	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Footage		10,623	2,808	13,431	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Footage		10,585	2,466	13,051	
							To adjust the reported square footage statistics to agree with prior year audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - HILLCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215989769		4
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>												
2	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: January 1, 2011 through December 31, 2011 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			16,520	(2,623)	13,897

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - HILLCREST							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1215989769		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments			\$0		
3							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			\$1,471		
4							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)			<u>3,652</u> \$5,123	\$5,123	