

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – HYLOND
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1467407858**

**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 – HYLOND
NATIONAL PROVIDER IDENTIFIER (NPI) 1467407858
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 \$5,161, 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 - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility No.:
206100731

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	\$ 3,185,660	\$ 84.76
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 713,872	\$ 18.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 657,775	\$ 17.50
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 377,803	\$ 10.05
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,554	\$ 0.63
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,897	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 74,464	\$ 1.98
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 12,208	\$ 0.32
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 373,056	\$ 9.93
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 864,366	\$ 23.00
11	Cost of Routine Service/Audited Total Costs	\$ 6,303,046.00	\$ 6,304,656	\$ 167.74
12	Total Patient Days (Adj)	37,586	37,586	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.70	\$ 167.74	
14	Overpayments (Adj 2)	\$ 0	\$ (5,161)	
15	Medi-Cal Days (Adj 1)	25,872	24,124	
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 - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility No.:
206100731

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 - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility No.:
206100731

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 74,541	\$ 74,541		
160	Activities	85,383		\$ 85,383	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	5,555	0	0	5,555
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	3,025,736	74,541	85,383	3,185,660 *
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	\$ 3,191,215	\$ 74,541	\$ 85,383	\$ 3,191,215

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	\$ 47,533	\$ 47,533										
010	Housekeeping	133,019	418	\$ 133,437									
060	Laundry and Linen	81,395	1,369	3,877	\$ 86,641								
065	Dietary	341,655	4,191	11,869	0	\$ 357,715							
155	Social Services	N/A	270	765	0	0	\$ 1,035						
160	Activities	N/A	1,682	4,764	0	0	0	\$ 6,446					
165	Administration	N/A	5,014	14,201	0	0	0	0		\$ 19,215	\$ 19,215		
166	Medical Records	73,173	214	605	0	0	0	0		73,992		\$ 73,992	
170	Inservice Education - Nursing	78,856	0	0	0	0	0	0	\$ 78,856				
ANCILLARY SERVICES													
075	Patient Supplies		377	1,067	0	0	0	0	0	1,444	107	412	\$ 1,964
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	10	38	48
080	Physical Therapy		2,145	6,075	56	0	0	0	0	8,276	1,913	7,365	17,554
081	Respiratory Therapy		0	0	0	0	0	0	0	0	16	61	76
082	Occupational Therapy		619	1,753	0	0	0	0	0	2,371	1,354	5,216	8,942
083	Speech Pathology		330	935	0	0	0	0	0	1,265	671	2,585	4,522
085	Pharmacy		413	1,168	0	0	0	0	0	1,581	891	3,432	5,904
090	Laboratory		0	0	0	0	0	0	0	0	50	193	243
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	86	333	419
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		30,094	85,232	86,495	357,715	1,035	6,446	78,856	645,872	14,018	53,982	713,872
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		398	1,126	90	0	0	0	0	1,614	51	198	1,863
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	46	177	224
	TOTAL	\$ 755,631	\$ 47,533	\$ 133,437	\$ 86,641	\$ 357,715	\$ 1,035	\$ 6,446	\$ 78,856	\$ 662,424	\$ 19,215	\$ 73,992	\$ 755,631

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	\$ 216,024	\$ 216,024										
010	Housekeeping	24,322	1,900	\$ 26,222									
060	Laundry and Linen	27,173	6,221	762	\$ 34,156								
065	Dietary	250,276	19,047	2,333	0	\$ 271,655							
155	Social Services	2,436	1,227	150	0	0	\$ 3,813						
160	Activities	2,298	7,644	936	0	0	0	\$ 10,878					
165	Administration	N/A	22,788	2,791	0	0	0	0		\$ 25,578	\$ 25,578		
166	Medical Records	7,087	972	119	0	0	0	0		8,177		\$ 8,177	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	24,327	1,713	210	0	0	0	0	0	26,250	143	46	\$ 26,438
077	Specialized Support Surfaces	3,375	0	0	0	0	0	0	0	3,375	13	4	3,392
080	Physical Therapy	618,796	9,749	1,194	22	0	0	0	0	629,761	2,546	814	633,121
081	Respiratory Therapy	5,432	0	0	0	0	0	0	0	5,432	21	7	5,460
082	Occupational Therapy	455,069	2,812	344	0	0	0	0	0	458,226	1,803	576	460,605
083	Speech Pathology	225,143	1,500	184	0	0	0	0	0	226,827	894	286	228,006
085	Pharmacy	299,334	1,875	230	0	0	0	0	0	301,438	1,186	379	303,004
090	Laboratory	17,292	0	0	0	0	0	0	0	17,292	67	21	17,380
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	29,778	0	0	0	0	0	0	0	29,778	115	37	29,930
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	159,184	136,769	16,749	34,098	271,655	3,813	10,878	0	633,148	18,661	5,966	657,775 *
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	10,187	1,807	221	36	0	0	0	0	12,251	69	22	12,341
145	Other Nonreimbursable	15,874	0	0	0	0	0	0	0	15,874	61	20	15,955
	TOTAL	\$ 2,393,407	\$ 216,024	\$ 26,222	\$ 34,156	\$ 271,655	\$ 3,813	\$ 10,878	\$ -	\$ 2,359,651	\$ 25,578	\$ 8,177	\$ 2,393,407

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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)	\$ 429,771	94%							
	Property Tax (line 40)	26,794	6%	\$ 456,565						
005	Plant Operations and Maintenance			10,883	\$ 10,883					
010	Housekeeping			3,921	96	\$ 4,016				
060	Laundry and Linen			12,835	313	117	\$ 13,265			
065	Dietary			39,295	960	357	0	\$ 40,612		
155	Social Services			2,532	62	23	0	0	\$ 2,617	
160	Activities			15,771	385	143	0	0	0	\$ 16,299
165	Administration			47,014	1,148	427	0	0	0	0
166	Medical Records			2,004	49	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,534	86	32	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			20,114	491	183	9	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,802	142	53	0	0	0	0
083	Speech Pathology			3,094	76	28	0	0	0	0
085	Pharmacy			3,868	94	35	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			282,171	6,890	2,565	13,242	40,612	2,617	16,299
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			3,727	91	34	14	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 456,565	100%	\$ 456,565	\$ 10,883	\$ 4,016	\$ 13,265	\$ 40,612	\$ 2,617	\$ 16,299

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 429,771	94%							
	Property Tax (line 40)	26,794	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 48,589	\$ 48,589				
166	Medical Records				2,071		\$ 2,071			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,652	271	12	\$ 3,935	\$ 3,704	\$ 231
077	Specialized Support Surfaces			0	0	25	1	26	24	2
080	Physical Therapy			0	20,796	4,836	206	25,839	24,322	1,516
081	Respiratory Therapy			0	0	40	2	42	39	2
082	Occupational Therapy			0	5,996	3,425	146	9,568	9,006	561
083	Speech Pathology			0	3,198	1,698	72	4,968	4,677	292
085	Pharmacy			0	3,998	2,254	96	6,347	5,975	373
090	Laboratory			0	0	127	5	132	125	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	219	9	228	215	13
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	364,397	35,449	1,511	401,357	377,803	23,554 *
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	3,866	130	6	4,002	3,767	235
145	Other Nonreimbursable			0	0	117	5	121	114	7
	TOTAL	\$ 456,565	100%	\$ -	\$ 405,904	\$ 48,589	\$ 2,071	\$ 456,565	\$ 429,771	\$ 26,794

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 13,156												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,171,627												
	Total Costs Allocable as Administration	1,184,783	64%											
167	CDPH Licensing Fees	30,014	2%											
168	Professional Liability Insurance	102,068	6%											
169	Quality Assurance Fees	511,346	28%											
174	Caregiver Training	16,733	1%											
	Total	1,844,944	100%						\$ 1,844,944					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,555	\$ 1,444	\$ 26,250	\$ 3,652	\$ 36,901	10,285	\$ 6,605	\$ 167	\$ 569	\$ 2,851	\$ 93
077	Specialized Support Surfaces			0	0	3,375	0	3,375	941	604	15	52	261	9
080	Physical Therapy			0	8,276	629,761	20,796	658,833	183,634	117,926	2,987	10,159	50,896	1,665
081	Respiratory Therapy			0	0	5,432	0	5,432	1,514	972	25	84	420	14
082	Occupational Therapy			0	2,371	458,226	5,996	466,593	130,052	83,517	2,116	7,195	36,045	1,180
083	Speech Pathology			0	1,265	226,827	3,198	231,289	64,466	41,399	1,049	3,566	17,868	585
085	Pharmacy			0	1,581	301,438	3,998	307,017	85,574	54,954	1,392	4,734	23,718	776
090	Laboratory			0	0	17,292	0	17,292	4,820	3,095	78	267	1,336	44
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29,778	0	29,778	8,300	5,330	135	459	2,300	75
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,185,660	645,872	633,148	364,397	4,829,078	1,345,991	864,366	21,897	74,464	373,056	12,208
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	1,614	12,251	3,866	17,730	4,942	3,174	80	273	1,370	45
145	Other Nonreimbursable			0	0	15,874	0	15,874	4,425	2,841	72	245	1,226	40
	SUBTOTAL	\$ 1,844,944		\$ 3,191,215	\$ 662,424	\$ 2,359,651	\$ 405,904	\$ 6,619,194	\$ 1,844,944					
	Total Administrative Costs							\$ 1,844,944		\$ 1,184,783	\$ 30,014	\$ 102,068	\$ 511,346	\$ 16,733
	Unit Cost Multiplier							0.27872638						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,207	\$ 33,756	\$ 50,661	\$ 177,624							
	TOTAL FACILITY COSTS							\$ 8,641,762						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	619									
010	Housekeeping	223	223								
060	Laundry and Linen	730	730	730							
065	Dietary	2,235	2,235	2,235	0						
155	Social Services	144	144	144	0	0					
160	Activities	897	897	897	0	0					
165	Administration	2,674	2,674	2,674	0	0					
166	Medical Records	114	114	114	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	201	201	201	0	0	0	0	0	36,901	36,901
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	3,375	3,375
080	Physical Therapy	1,144	1,144	1,144	314	0	0	0	0	658,833	658,833
081	Respiratory Therapy	0	0	0	0	0	0	0	0	5,432	5,432
082	Occupational Therapy	330	330	330	0	0	0	0	0	466,593	466,593
083	Speech Pathology	176	176	176	0	0	0	0	0	231,289	231,289
085	Pharmacy	220	220	220	0	0	0	0	0	307,017	307,017
090	Laboratory	0	0	0	0	0	0	0	0	17,292	17,292
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	29,778	29,778
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	16,049	16,049	16,049	487,956	112,758	3,184,920	3,184,920	3,184,920	4,829,078	4,829,078
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	212	212	212	510	0	0	0	0	17,730	17,730
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	15,874	15,874
	TOTAL STATISTICS	25,968	25,349	25,126	488,780	112,758	3,184,920	3,184,920	3,184,920	6,619,194	6,619,194
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 74,541 0.023404356	\$ 85,383 0.026808523			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,533 1.87514300	\$ 133,437 5.31072025	\$ 86,641 0.17725905	\$ 357,715 3.17241707	\$ 1,035 0.00032490	\$ 6,446 0.00202383	\$ 78,856 0.02475918	\$ 19,215 0.00290292	\$ 73,992 0.01117843
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 216,024 8.52199298	\$ 26,222 1.04363625	\$ 34,156 0.06987992	\$ 271,655 2.40918765	\$ 3,813 0.00119735	\$ 10,878 0.00341559	\$ - 0.00000000	\$ 25,578 0.00386429	\$ 8,177 0.00123542
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 456,565 17.58183149	\$ 10,883 0.42933266	\$ 4,016 0.15985392	\$ 13,265 0.02713868	\$ 40,612 0.36017157	\$ 2,617 0.00082157	\$ 16,299 0.00511768	\$ - 0.00000000	\$ 48,589 0.00734067	\$ 2,071 0.00031295

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	\$ 36,715	\$ 0	\$ 36,715	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,818	0	10,818	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	216,024	0	216,024	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 263,557	\$ 0	\$ 263,557	
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	133,019	0	133,019	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,322	0	24,322	(Sch 4)
010		Housekeeping - Total	6300	\$ 157,341	\$ 0	\$ 157,341	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	85,829	0	85,829	(Sch 5)
025		Depreciation: Equipment	7140	38,308	0	38,308	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	305,634	0	305,634	(Sch 5)
040		Property Taxes	7300	26,794	0	26,794	(Sch 5)
045		Property Insurance	7400	13,156	0	13,156	(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		\$ 890,619	\$ 0	\$ 890,619	
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	81,395	0	81,395	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,173	0	27,173	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 108,568	\$ 0	\$ 108,568	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 250,550	\$ 0	\$ 250,550	(Sch 3)
065	.20-.39	Fringe Benefits	6500	91,105	0	91,105	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	250,276	0	250,276	(Sch 4)
065		Dietary - Total	6500	\$ 591,931	\$ 0	\$ 591,931	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 4,954	\$ 0	\$ 4,954	(Sch 2)
075	.20-.39	Fringe Benefits	8100	601	0	601	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,327	0	24,327	(Sch 4)
075		Patient Supplies - Total	8100	\$ 29,882	\$ 0	\$ 29,882	
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	3,375	0	3,375	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,375	\$ 0	\$ 3,375	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	618,796	0	618,796	(Sch 4)
080		Physical Therapy - Total	8200	\$ 618,796	\$ 0	\$ 618,796	
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	5,432	0	5,432	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 5,432	\$ 0	\$ 5,432	
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	455,069	0	455,069	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 455,069	\$ 0	\$ 455,069	
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	225,143	0	225,143	(Sch 4)
083		Speech Pathology - Total	8280	\$ 225,143	\$ 0	\$ 225,143	
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	299,334	0	299,334	(Sch 4)
085		Pharmacy - Total	8300	\$ 299,334	\$ 0	\$ 299,334	
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	17,292	0	17,292	(Sch 4)
090		Laboratory - Total	8400	\$ 17,292	\$ 0	\$ 17,292	
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	29,778	0	29,778	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 29,778	\$ 0	\$ 29,778	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,684,101	\$ 0	\$ 1,684,101	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,358,441	\$ 0	\$ 2,358,441	(Sch 2)
105	.20-.39	Fringe Benefits	6110	667,295	0	667,295	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	159,184	0	159,184	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,184,920	\$ 0	\$ 3,184,920	
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:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	10,187	0	10,187 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 10,187	\$ 0	\$ 10,187
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	15,874	0	15,874 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 15,874	\$ 0	\$ 15,874
146		Subtotal 105 - 145		\$ 3,210,981	\$ 0	\$ 3,210,981
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,767	\$ 0	\$ 58,767 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,774	0	15,774 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,436	0	2,436 (Sch 4)
155		Social Services - Total	6600	\$ 76,977	\$ 0	\$ 76,977

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HYLOND

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

Provider NPI:
1467407858

OSHPD Facility Number:
206100731

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	\$ 67,992	\$ 0	\$ 67,992	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,391	0	17,391	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,298	0	2,298	(Sch 4)
160		Activities - Total	6700	\$ 87,681	\$ 0	\$ 87,681	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 241,499	\$ 0	\$ 241,499	(Sch 6)
165	.20-.39	Fringe Benefits	6900	81,471	0	81,471	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	848,657	0	848,657	(Sch 6)
165		Administration - Total	6900	\$ 1,171,627	\$ 0	\$ 1,171,627	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 58,896	\$ 0	\$ 58,896	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,277	0	14,277	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,087	0	7,087	(Sch 4)
166		Medical Records - Total	6900	\$ 80,260	\$ 0	\$ 80,260	
167		CDPH Licensing Fees	6900	\$ 30,014	\$ 0	\$ 30,014	(Sch 6)
168		Professional Liability Insurance	6900	\$ 102,068	\$ 0	\$ 102,068	(Sch 6)
169		Quality Assurance Fees	6900	\$ 511,346	\$ 0	\$ 511,346	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,547	\$ 0	\$ 57,547	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,309	0	21,309	(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	\$ 78,856	\$ 0	\$ 78,856	
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	16,733	0	16,733	(Sch 6)
174		Caregiver Training - Total	6900	\$ 16,733	\$ 0	\$ 16,733	
		Subtotal 155 - 174		\$ 2,155,562	\$ 0	\$ 2,155,562	
200		Total		\$ 8,641,762	\$ 0	\$ 8,641,762	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0
-----	------	---	------	--	----	---

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI	Adjustments	
GOLDEN LIVINGCENTER - HYLOND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467407858	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	25,872	(1,748)	24,124

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - HYLOND							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1467407858		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	\$5,161	\$5,161